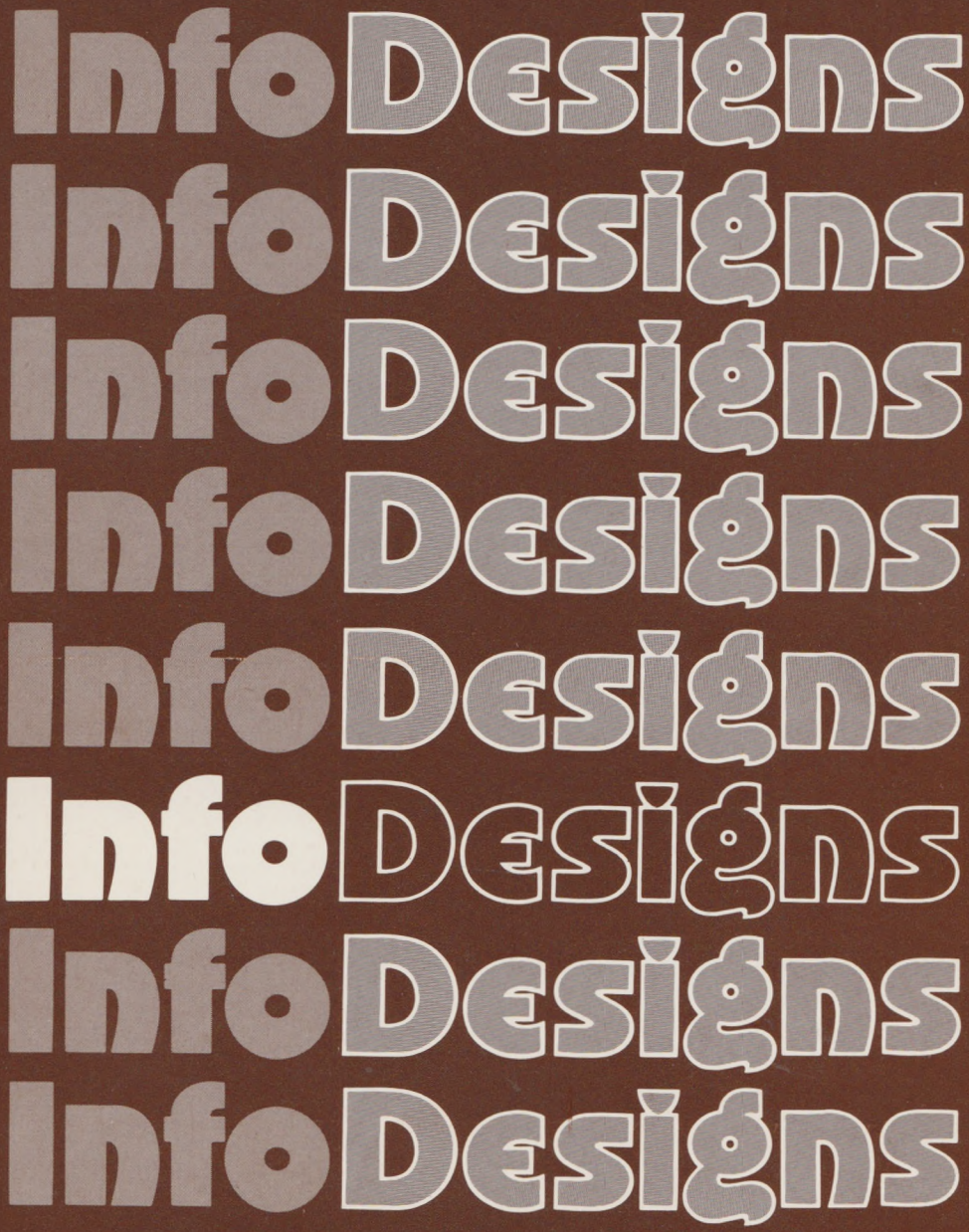
General Ledger Operator's Manual



Info-Designs, Inc.

INFO-DESIGNS MAS GENERAL LEDGER SYSTEM

COMMODORE 64

OPERATOR'S GUIDE

Version 1.0

For the Commodore 64 Computer

and the VIC 1541, CBM-2031, CBM-4040 Disk Drives,

and the VIC-1525 or Any Properly Interfaced Printer

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I. INTRODUCTION

A. Overview

The Info-Designs Mas-64 General Ledger System is an extremely powerful accounting system adapted from larger sophisticated systems and implemented on the revolutionary Commodore 64 microcomputer system developed by Commodore Business Machines.

The system utilizes a set of floppy disks to perform the fundamental accounting functions. The programs reside on one disk, and the Chart of Accounts and transaction files reside on the other. Because the Chart of Accounts for any one company should not be allocated to several disks, there is a finite capacity in the General Ledger system.

The system capacity is shown in the following table:

Records Storage Capacity

	CBM 1541/2031/4040
Maximum Chart-of-Accounts	300
Maximum Transactions	1500

However, separate disks may be used for different Charts-of-Accounts and different companies. Thus, for multiple division companies and CPA's who perform client write-up services for multiple clients, a separate Chart-of-Accounts disk may be established for each business entity.

The system provides these advanced capabilities:

- Direct posting to the General Ledger
- Automated interface with Accounts Payable, Accounts Receivable, and Payroll
- Chart-of-Account numbering scheme using the respected Osborne convention
- Customized financial reports including: Income Statement, Balance Sheet, Trial Balances and Special Reports
- Maintains account balances for present month, quarter-to-date, year-to-date, previous quarters and previous year.

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The Info-Designs MAS 64 General Ledger System is part of a total Management Accounting System which includes an Inventory Management Module, Accounts Receivable Module, Accounts Payable Module, and Payroll Module. The G/L System has been designed to allow an automated interface with other modules when installed. However, each module can be implemented and operated independently of the others until such time you decide to incorporate the automated interface into your operation.

The balance of this document contains information essential to the smooth conversion and ongoing effectiveness of the General Ledger application, including:

- Professional Products and Services, which outlines the additional support offered to you by **Info-Designs, Inc.** in its continuing effort to ensure you get a maximum return on your investment in microcomputer processing (see Section I-B)

- System Conventions, which highlights key technical and operating characteristics of the MAS 64 application that are used to provide consistency of operation across all **Info-Designs** applications (see Section I-C)

- System Functions, which describes the purpose, timing and features of the critical accounting functions performed by the application (see Section II)

- System Start-Up, which provides guidelines on how to initialize your equipment and files to prepare for day to day operations (see Section III)

- Management Reports, which describes the purpose, timing, execution and format of those reports/documents produced by the system to control your operation (see Section V)

- Troubleshooting Guide, which describes particular error conditions, their probable cause and required action to resolve the errors that may occur in day to day processing (see Section VI)

- Product Service Documentation, which provides a convenient way for you to fulfill basic administrative requirements concerning ongoing support, including Software Registration and Product/Service ordering (see Section VII)

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These and remaining sections of the Operator's Guide will significantly contribute to the future success of your operation. Please take an appropriate amount of time to read them. Of special importance is the section on establishing your Chart of Accounts and defining the accounting interface between General Ledger and other modules of the **Info-Designs Management Accounting System.** The decisons you make in these areas are instrumental to a sound accounting and financial reporting system that is essential to the ongoing management of your operation. (See section IV-D,E,F and Exhibits IV-A and IV-B).

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B. Professional Products and Services

As part of **Info-Designs** ongoing effort to provide the highest quality microcomputer applications in the marketplace, we have developed a range of supplemental products and services that are designed to maximize both convenience and effectiveness of your business operation. These products and services constitute our Professional Products and Services Plan and are available immediately. They include:

- A special communications package allowing you to transmit file information from one Commodore 64 to another (e.g. home to office)

- A full service telephone consulting capability that provides assistance to our customers during both installation and ongoing operation

- A rapid disk replacement order process to ensure continued operations on your site

- A forms and supplies starter kit for customer operations, as well as a convienent reordering mechanism

All are available now. A more detailed description of the services and how they may be ordered is included in the section entitled Professional Products and Services Plan (Section VII). Also, you will find the Software Registration Form to be completed by you and returned to **Info-Designs, Inc.**

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C. System Conventions

In order to simplify the description of how certain information is entered into the system, the following conventions are used in the documentation:

1. Special typewriter keys

There are only two special keys to use other than the normal typewriter keys. These keys are indicated by the use of this symbol **<KEY NAME>** to differentiate the name of the key from actually typing the word.

Keys	Purpose
<RETURN>	Use after entering information (see next paragraph)
<INST/DEL>	Deletes last character
<SHIFT>	Never used. All information is entered in "lowercase" letters. All reports are automatically printed out in CAPITAL LETTERS.

2. **<RETURN>** key

When the computer displays asterisks (******), it indicates it is waiting for an input from the operator.

If the alpha or numeric information does not fill all the positions indicated by the asterisks, then you must press the **<RETURN>** key after entry.

Example: When the computer asks for account name, the screen looks like this:

```
Account Name  : *_____________________
```

Notice that the blinking cursor tells you where your characters will type. This is indicated by an underscore (_) in this documentation. You would type account name as:

```
Account Name  : **********************
                accounts payable<RETURN>
```

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because the number is less than the number of asterisks (22). If the field were account number, and the input completely filled the asterisks, such as:

```
*******
11000.0
```

the computer will automatically advance to the next field on the screen.

Remember, when your input fills all the asterisks, you do not have to press the **<RETURN>** key. With a little practice, this convention will become almost second nature.

When entering data, the **<RETURN>** key can be used to skip a field. Just press **<RETURN>** and the program will skip to the next field. For the first field of a new screen, pressing the **<RETURN>** key without any data allows you to return to the previous menu. As a general rule, when in doubt about where you are in the program or how to get to a different operation, just press **<RETURN>** until you get to the correct menu.

3. Account Numbering

All General Ledger Accounts use the Osborne numbering convention. This numbering scheme is based upon a six-digit number with an embedded decimal point (e.g., 12345.0).

Account Numbers are divided into four basic categories:

Assets	**10000.0 - 19999.9**
Liabilities and Equity	**20000.0 - 29999.9**
Income	**30000.0 - 39999.9**
Expense	**40000.0 - 49999.9**

Detail descriptions of Account Number assignment and use are included in Section IV-D.

4. Prompting messages

The computer will remind you what information it is expecting by the use of "prompting" messages. These messages will also "flash" when you have made an error. This flashing will alert you to re-enter the information correctly.

These messages appear directly under the screen title. For example:

```
GENERAL LEDGER DIRECT POSTING ENTRY
Enter Account Number
```

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5. Disk errors

The system utilizes floppy magnetic disks for storage of all data. Occasionally, a disk may drop data and cause an error. For this reason, **IT IS IMPERATIVE THAT AT LEAST TWO (2) BACKUP DISKS ARE MAINTAINED FOR EACH DATA DISK.** See Section II, System Menu, for Disk Backup Procedures.

If the following conditions occur, it means a disk error has occurred:

- 4040, Center red light stays on

- 1541, Left side light turns red and blinks

A listing of all disk errors may be found in your **Commodore Floppy Disk User's Manual** for the 1541, 2031, or 4040 Disk Drives and is reprinted in Section VI of this guide. When an error occurs, the system will return to the main menu. Re-insert the disk(s), and try the program again. If repeated tries do not work, then you probably have a bad disk and must go to one of your back-up disks.

Additionally, there is a series of special error messages concerning the operation of the General Ledger System. They are described in Section VI, Troubleshooting Guide.

Note: There are several things the user can do to avoid disk data errors. They include:

a. Handle the diskette with care

- Write on labels first, then affix them to the diskette
- Do not touch the exposed surface of the diskette
- When not being used, keep the diskettes in their protective jackets and store them in a cool dry area
- DO NOT remove diskette from drive during operation

b. Use high quality disks (e.g. Dysan, 3M)

c. Have your disk drive serviced periodically to ensure that it is clean and operating according to specified tolerances

Note: Additional disk and disk drive guidelines for proper care may be found in your CBM Floppy Disk User Manual.

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6. Program Disk

Both sides of the MAS 64 General Ledger program disk are used to store programs, as opposed to using two separate disks. During normal operation of the system, you may be required to remove the program disk, turn it over, and re-insert it in the drive.

D. Equipment Requirements

The MAS 64 General Ledger System has been designed to allow significant flexibility in configuring your hardware. Of major importance is the capability to process the application using **1 disk drive only.** Though it is recommended that two drives be used to minimize disk handling delays, the system will perform identical functions with one drive only by providing appropriate disk switching prompts for the user.

Specific equipment requirements are:

- Commodore 64 Keyboard/Computer

- Color or Monochrome Monitor

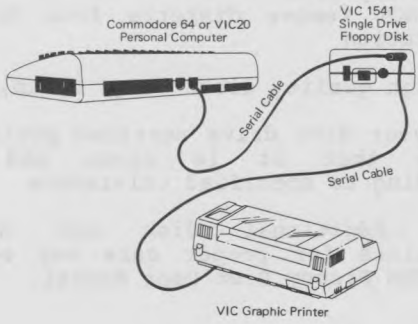
- Disk Drives

  . 1 or 2 1541's
  . 1 or 2 2031's with IEEE interface
  . 1 4040 with IEEE interface

- Printers

  . 1525/4022/8023P matrix
  . NEC Spinwriter, Diablo, or any ASCII printer that is properly interfaced

Install and check-out your equipment by following the equipment operating instructions provided by Commodore Business Machines.



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II. SYSTEM FUNCTIONS

The Info-Designs MAS 64 General Ledger System is a "menu-driven" system. The "menu" is literally a menu of critical accounting functions that have been computerized to support your day to day operations. To execute the functions, you merely have to select the appropriate menu item.

The following is the menu for this system:

GENERAL LEDGER PROGRAM MENU

1) Direct Posting Entry/Print
2) Cash Journal Entry/Print

3) General Ledger Update
4) Print Reports

5) Account File Maintenance/Inquiry
6) General Information File
7) Initialize Files
8) Configuration File Maintenance

0) System Menu

Furthermore, there is provided various sub-menus to allow for precise selection of essential accounting operations.

Below is a brief description of each menu function.

1) Direct Posting Entry/Print

Purpose: To enter direct postings to the General Ledger in a manner similar to making General Journal entries

When: Daily, weekly, monthly or year-end

Procedure: Provides for entering up to five (5) debit entries and five (5) credit entries to any general ledger account. Each Debit and Credit entry will produce a transaction that will subsequently update the General Ledger in **3 General Ledger Update.** The sum of the debits and credits must balance to zero. Otherwise, the entries will not be released for updating.

Sub-Menu: Enter **1** to begin. Then **1** to Post to General Journal, or **2** to Print either a General Journal or Transactions Report or **3** to Change Date for Transactions.

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1 POST

Note: The system will ask if you want to erase the present Journal File. If you have already printed the General Journal Report for previous entries, answer **y**.

1) Enter **xxxxx.x** (where xxxxx.x is the account to be debited). Then enter **dollar amount <RETURN>**

2) Enter **reference** (for transaction audit trail) **<RETURN>**

3) To continue to enter debit entries repeat steps 1 and 2. To enter the offsetting credit amounts, press **<RETURN>**

4) Enter **xxxxx.x** (where xxxxx.x is the account to be credited). Then enter **dollar amount <RETURN>**

5) Enter **reference <RETURN>**

6) To continue to enter credit entries, repeat steps 4 and 5. To complete the transaction, press <RETURN>

7) Enter **description <RETURN>** (This is a description of the entire journal entry transaction, which will be printed on the General Journal Report)

8) Enter **00** to save the transaction, **99** to cancel the transaction, or the **line number** of any debit or credit entry you want to change. **If try to save the transaction and debits are not equal to credits,** an error message will flash and the system will prompt for a re-entry of the erroneous input. To enter additional transactions, repeat the Posting procedure. To print out the General Journal, enter **2** then **1**. To exit, enter **0**. Note: When you exit, the system will prompt **Do you want a printed report? y/n. Enter y, if you desire a report. Enter n to exit.**

2 PRINT

1) Enter **1** to Print General Journal, or **2** to Print Transaction File

3 CHANGE DATE

1) Enter **date** in MMDD format

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2) Cash Journal Entry/Print

Purpose: To enter cash receipts and disbursements transactions

When: Daily, weekly, or monthly.

Procedure: Provides for entering cash receipts and disbursements.

Note: If your system is interfaced with the Accounts Payable System, then disbursements will automatically be handled by issuing checks. If your system is interfaced with the Accounts Receivable System, then cash receipts will automatically be handled by applying payments to customer invoices.

The Cash Journal function in General Ledger allows you to process "cash-basis" transactions. Also, manual checks that are not processed through A/P can be entered through Cash Disbursements; miscellaneous cash receipts that are not handled through A/R may be entered through Cash Receipts; or summary receipt and disbursement transactions may be posted directly to the General Ledger if you choose to manually interface A/R and A/P to General Ledger.

Sub-Menu: Enter **1** to begin, then **1** to Post Receipts or **2** to Post Disbursements or **3** to Print Cash Journal.

1 RECEIPTS

1) Enter **xxxxx.x**, where xxxxx.x is the appropriate cash account [to debit]. In the sample Chart of Accounts (Exhibit IV-A), this account is **11120.0**

2) For each receipt transaction, enter **xxxxx.x**, where xxxxx.x is the appropriate account [to credit]. This account will usually be either an income account or Accounts Receivable.

3) Enter a **reference**, such as a check number or customer name.

4) Enter **dollar amount** <RETURN>

5) Enter **description** <RETURN>

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6) Now, verify all data for this transaction. Fields 1-4 may be changed by entering the appropriate number and re-entering the data. To cancel the transaction, enter **5**. To save the transaction, enter **0**.

Repeat the above procedure for all Receipts. When finished, press <RETURN>.

2 DISBURSEMENTS

To enter disbursements, repeat the same procedure as described in **receipts.** The only difference is that the Cash Account Number will be credited and the Transaction Account Number will be debited. Reference should be Check Number, and Description should be Vendor Name.

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3) General Ledger Update

Purpose: Posts Direct Posting Transactions, Cash Journal Transactions, and External Postings (i.e., automated interface) to the General Ledger Chart of Accounts file

When: Daily or as needed. **Note: Always perform the update before printing financial reports at the end of the month.**

Procedure: Multiple updates in a given month may be run. Thus, you may want to print financial reports during the month (even daily) to get an accurate picture of the company's operation. The information in the reports will only be as current as the latest update.

Enter **1** to begin processing. The system will print out an audit trail of all accounts being updated, with balances before update, net postings, and balances after update.

At completion of the update, the system will automatically post net profit/loss to the Retained Earnings account. **Note: the Account Number representing the Retained Earnings account should be placed in the General Information File. See sub-menu option 6.**

4) Print Reports

Purpose: Prints a variety of reports using the General Ledger Account File, and provides for maintaining quarter-to-date and year-to-date totals.

When: As needed, and at the end of each month, quarter and year.

Procedure: This program provides a menu selection of various financial reports, including Trial Balances, Profit & Loss Statement, Balance Sheet, and a Special Report.

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If the screen displays **Transaction File Active** then the system has not been updated with all transactions. Any reports produced will not represent the latest information. To update the system, press **0** to exit to the Main Menu, then press **3** to Update. After the update, press **0** to exit to the Main Menu, and press **4** to return to Print Reports.

Sub-Menu: The sub-menu is divided into several Report Types:

1) Trial Balance
2) Special Report
3) Monthly Report
4) Quarterly Report
5) Update Period Totals

1) Trial Balance

Trial Balance reports print out with General Ledger Account numbers preceding each posting account. This provides for easy verification of accounting entries. The Trial Balance Reports have two formats. Press **1** for Income/Expense Accounts, or **2** for Balance Sheet Accounts.

2) Special Report

Special Report prints out the current account balance of all General Ledger accounts coded with a Special Report indicator in the General Ledger Chart of Accounts File. See Section IV-D for coding instructions.

3) Monthly Report

Press **1** for Income Statement or **2** for Balance Sheet.

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4) Quarterly Report

Press **1** for Current, **2** for Previous Quarter, **3** for 2nd Previous Quarter, or **4** for 3rd Previous Quarter.

Press **1** for Income Statement or **2** for Balance Sheet.

5) Update Period Totals

Update Period Totals is a critical function, and must be done MONTHLY, QUARTERLY, AND YEARLY AFTER printing all reports.

Press **1** for Monthly update which zeroes out the current month balances from Income and Expense Accounts. Note: Balance Sheet Accounts **are not** zeroed out. The update should be performed at the end of each month that **is not the end of a quarter or the end of the year.**

Press **2** for Quarterly update, which transfers the current quarter totals to the previous quarter, the previous quarter totals to the second previous quarter totals, and the second previous quarter totals to the third previous quarter totals. It also zeroes out the current quarter totals and current month totals for **Income and Expense Accounts.**

Press **3** for Yearly update, which **performs the same functions as the Quarterly Update** and transfers the current year-to-date totals to the previous year totals. It also zeroes out the current year-to-date totals for **Income and Expense Accounts.**

NOTE: It is essential that you maintain control over the timing of the Period update. The system assumes your request for transferring balances reflects an actual month, quarter or year end, based upon your fiscal year. Performing a quarterly transfer at the wrong time will produce undesirable results.

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5) Account File Maintenance/Inquiry

Purpose: Provides the capability of adding, changing and deleting records in the General Ledger Chart of Accounts.

When: To establish your initial Chart of Accounts; then as needed.

Procedure: Each General Ledger account must have a record on the Account File before any transactions may be posted to it. A record is also required for each heading, title, and total included in your financial reports. For a complete description of the structure of and coding procedures for the General Ledger Account File, see Section IV-D **Setting up the Chart of Accounts.**

Sub-Menu: Press **1** to Add an account, **2** to Change, Delete or Inquire into an account, or **3** to Print an account listing

1) Add

Enter **xxxxx.x** (where xxxxx.x is the General Ledger Account number) then **xx** (where xx is a Sub-Account number). See Section IV-D for the General Ledger Account numbering conventions.

```
G/L ACCOUNT FILE MAINTENANCE/INQUIRY

Account Number    :*******
Sub-Acct Number   :**
01)Name           :*********...

02)Account Type   :*
03)Report Type    :*
04)Normal Balance:*
05)Total Level    :*
06)Extra Line Adv:*
07)Sales Account  :*
08)Special Report:*

09)This Month                :***********
10)This Quarter              :***********
11)This Year                 :***********
12)1st Previous Quarter      :***********
13)2nd Previous Quarter      :***********
14)3rd Previous Quarter      :***********
15)Last Year                 :***********
```

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This screen information is entered from the Chart of Account Set-Up Sheet:

CHART-OF-ACCOUNT SET-UP

COMPANY	PREPARED BY	REVISION	DATE	PAGE OF

ACCOUNT NUMBER	SUB-ACCT	ACCOUNT NAME	ACCT TYPE	RPT TYPE	NORM BAL	TOTAL LEVEL	EXTRA LINES	SALES ACCT	SPEC RPT	INITIAL AMOUNT
FORMAT 1****.* ASSETS 2****.* LIAB 3****.* INCOME 4****.* EXPENS	00-REG		0 - REG 1 - TITL 2 - TOT 3 - HDG	1- INC. STMT 2- BAL SHT	1- DB 2- CR	RANGE 0 - 9	RANGE 0 - 9 9-NEW PAGE	0- NO 1- YES	0- NO 1- YES	ONLY USED FOR REGULAR ACCTS

2) Change/Delete/Inquiry

Enter **xxxxx.x** (where xxxxx.x is the General Ledger Account number), then **xx** (where xx is a Sub-Account number).

The system will retrieve the Account record and display it on the screen. For **Inquiry,** just press **00** after looking at record.

To **Change** a record, press the **line number** you want changed, then enter in the new information.

Note: Normal Accounting Procedure requires that all financial changes to the Account File occur through posting transactions with appropriate audit trails.

THIS CHANGE CIRCUMVENTS AUDIT TRAIL PROCEDURES AND SHOULD ONLY BE USED BY AUTHORIZED PERSONNEL. DUE TO THE FACT THAT THE GENERAL LEDGER IS A DOUBLE-ENTRY SYSTEM, CHANGES IN AN ACCOUNT BALANCE WITHOUT CHANGING THE CORRESPONDING BALANCING ACCOUNT(S) WILL CREATE A GENERAL LEDGER FILE THAT DOES NOT BALANCE.

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To **Delete** a record, press **99;** then enter delete code **del.** If the Account balance is not zero, the system will prompt **Transfer Account Balance Before Deleting.** A non-zero Account balance may not be deleted. You must zero-out fields 09 to 15 before the record can be deleted.

3) Print

Press **1** for a listing of the Account File or **2** for balances of each Account.

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6) General Information File

Purpose: Enter or change the **Company Name, Password,** and **Capital Account Number** (e.g., Retained Earnings)

When: When you install the system; then, as required

Procedure: The codes in the General Information File should be entered to support the operation of the system. Enter the **number of the field;** then enter the data

Field	Allowable codes	Comments
Company	Enter your company name	
Systems date		The date is automatically updated with the date you enter when you first turn the system on
Capital Account	Enter the account code as XXXXX.X	This is the account used to automatically post Net Profit or Loss to the General Ledger
	Note: this account must be established prior to using the system for proper posting of Profit/Loss.	
Password	Enter yyyy, where yyyy=a 4 character password	This field sets the user password to allow operation of the system. The word **pass** has been set as the initial password.

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7) Initialize Files

Purpose: To assist you in developing your initial Chart of Accounts during installation. Option **1** creates a standard Chart of Accounts which is provided with the system. This can be modified by you. Option **2** provides a convenient way to zero out all dollar balances in all General Ledger accounts.

When: During installation of the system

Procedure: It is not necessary to use the Initialize Chart of Accounts option. For example, a complete Chart of Accounts can be created by using 5 Account File Maintenance/Inquiry. However, to save time you may want to start with a skeletal Chart and modify it to suit your particular needs.

1 Create G/L File will place a General Ledger Chart of Accounts on your **G/L Data Disk.** See **Section III-D,** which describes the steps to follow to create a **G/L Data Disk.** NOTE: The Chart of Accounts is similar to the one shown in **Section IV, Exhibit IV-A.** You should review the accounts and the financial reports using the account structure to determine whether you want to create a General Ledger Account File automatically. The associated financial reports are shown in Exhibit IV-B.

NOTE: This option may be used for two drive systems only.

2 Zero Account Balances will remove any dollar balances contained in your Chart of Accounts. **BE CAREFUL.** If you select this option and have no back-up of your G/L Data Disk, you will have to re-enter all of your balances.

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8) Configuration File Maintenance

Purpose: Provides the capability to describe the specific equipment configuration to the MAS 64 General Ledger application, including the ability to change it if your equipment changes. (e.g. Add a second disk drive)

When: For one disk unit (e.g. 1 1541 or 1 4040)

. Whenever you change disks, printers or monitors

For two disk units (e.g. 2 1541's or 2 2031's)

. Every time you turn your hardware on you will have to change the unit number of your second disk unit

Note: This routine will do that automatically

. Whenever you change disks, printers or monitors

Sub menu: 0) Exit Processing, after configuration is defined

1) Change Configuration, to define or change equipment configuration

FIELD	ALLOWABLE CODES	COMMENTS
Monitor	C4	color 40-column
	C8	color 80-column
	M4	monochrome 40-column
	M8	monochrome 80-column
Disk	80	1 1541 or 1 2031
	81	1 4040
	90	2 1541's or 2 2031
Printer	M	Matrix; 1525, 4022 or 8023P
	Q	NEC Spinwriter, Diablo, or any properly interfaced printer

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2) Change Unit Number, to assign unit numbers when two disk units are used. Note: Be sure secondary disk is turned off (e.g. the disk unit to be used for data files) before selecting Sub Menu item 2.

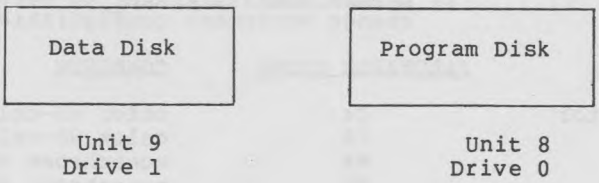
   The system will prompt you to turn the primary unit (i.e., unit used for program disk) off and the secondary unit on. Then press **<RETURN>** to change the secondary drive to unit 9.

   Technical note: The system assumes that the main drive is pre-set to device number 8, which is the way it is shipped from Commodore.

   User note: It is recommened that you attach a label to each disk device, as follows:

   -Unit 8/Drive 0 (primary)
   -Unit 9/Drive 1 (secondary)

   Futhermore, to remain consistent with drive placement of the 4040, primary should be on the right and secondary on the left.



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0) System Menu

Purpose: The Systems Menu allows you to run any of the other system modules. These other systems may be purchased separately from your dealer:

1) General Ledger
2) Accounts Receivable
3) Accounts Payable
4) Payroll
5) Inventory Control

9) Disk Backup

When: When you want to operate any other MAS modules or **back up your Data Disk**

Procedure: The System Menu is selected by entering **0** when you have the main menu for any module on the screen. Once the System Menu is available, enter the number of the operation you want to perform. The system will then prompt you for the required disk handling instructions.

NOTE: THE ONLY TIME YOU SHOULD EVER REMOVE YOUR DISKS FROM THE SYSTEM IS WHEN YOU HAVE THIS MENU ON THE SCREEN. REMOVING DISKS ANY OTHER TIME CAN CAUSE YOU TO PERMANENTLY LOSE FILE INFORMATION!

Special Instructions for Disk Back-Up Operations

9 Disk Backup function is very important and is included with your system. It allows you to duplicate any data disk. As mentioned above, **IT IS IMPERATIVE THAT YOU HAVE AT LEAST TWO (2) BACK-UP COPIES OF EACH DATA DISK.**

Program disks are copy protected and will not copy. You may obtain security copies from **Info-Designs.** (See Section VII, Professional Products and Services Plan).

NOTE: DO NOT ATTEMPT TO COPY THE PROGRAM DISK. YOU COULD PERMANENTLY DAMAGE YOUR DISK DRIVES.

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For Two Drive Systems

When making a back-up copy on a brand new disk, you will have to use the **New** command **2.** This command will place formating information on a new disk in drive 1 (left drive) so that it can then copy from drive 0. After the back-up copy is complete, the computer will check that a good copy was made. If not, a message will inform you "BAD COPY - RE-DO" and you should try copying again. If after two (2) tries, you still get a bad copy, then try using another disk (in drive 1) to copy on. Under certain circumstances, it is possible that the operating disk (in drive 0) is bad, and to recover you will have to use a previous back-up file.

Just follow the specific instructions on the screen when you use Systems Menu functions.

For One Drive Systems

The back-up can still be performed. However, it will involve six separate passes, each of which will require removing and inserting the original and back-up diskettes. When you are prompted for an **id number**, enter a **2-digit number that is different than the id number you assigned for your G/L Data Disk.**

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III. SYSTEM START-UP

A. Overview

The following procedure should be used to start-up the system at the beginning of the day.

B. Daily Start-up Sequence

1) Disconnect any peripheral equipment not used by the MAS 64 application (e.g. joy sticks, game cartridges, cassette units)

2) Turn on Commodore 64, floppy disk drives, and Printer.

   Note: If there are two drives, turn the primary drive on only

3) Insert **G/L Program Disk** (RED LABEL), side 1, in Drive 0

4) Enter: **load"*",8<RETURN>**

5) Enter: **run<RETURN>**

   Read copyright notice carefully. Note that it is **unlawful to copy, duplicate, sell or distribute unauthorized copies of this software product disk-- violators will be prosecuted to the full extent of the law.**

6) After the copyright message, you will be prompted to enter the current date. Enter the date using mmddyy format only.

   Note: The system will automatically update the General Information File. If you **do not want to change the date** currently in the GIF, just press **<RETURN>.**

7) Enter: **pass** (or whatever your password is)

   Note 1: Though you enter the password at this point, it will be verified again as each application module is executed. Review your password entry carefully prior to responding **Y**-yes to the screen prompt.

   Note 2: The password can be changed by using **6** General Information File (See Section II)

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8) Now you may execute any of the functions specified in Section II - System Functions.

Note: If you have more than 1 disk unit (e.g. two 1541's) you must execute 8 Configuration File Maintenance, first

C. Turning Off the System

Note: Before turning off the system, you should press **<RETURN>** until you get the Systems Menu. Then, remove disk(s) and turn off all components.

NEVER TURN THE SYSTEM OFF OR ON WITH FLOPPY DISKS IN THE DRIVES. THIS CAN CAUSE PERMANENT DAMAGE TO THE FLOPPY DISKS AND POSSIBLE LOSS OF DATA.

D. Initializing the System for First Use

The following sequence should be used when you first implement the system:

- Read this manual
- Install Equipment as indicated in the Commodore Installation Manuals
- Prepare an **Operating** copy of **G/L Data Disk**
  - . Place a new high quality disk in drive 0
  - . Enter:

    open15,8,15,"n0:g/l data disk,01"<RETURN>

    Note: If you get a **file open** error, repeat
  - . Disk will start spinning
  - . Wait until disk drive light goes off
  - . Remove disk, and label new disk with self-stick **G/L Data Disk** disk label
- Start system up as indicated above in Par. B.
- Select **6** General Information File to create a General Information File on your new G/L Data Disk (see Section II-11)
- Assign General Ledger Account Numbers as described in Section IV-D,E and F
- Add new account records using **5 Account File Maintenance/Inquiry.** See Section II.

NOTE: If you have a two drive system, Menu Option creating a skeletal General Ledger Chart of Accounts File that will be located on your G/L Data Disk. See Section II for instructions.

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- Enter the General Ledger account number for the automated posting of Profit/Loss, using 6 General Information File.

- Enter the General Ledger account numbers in the General Information Files for all modules(e.g., Accounts Receivable) that will be interfacing with the General Ledger system. See Section IV-E.

- Now follow the Daily General Ledger Cycle as described in Section IV-A.

E. Special Considerations

Because the Chart of Accounts and transaction files are all located on one disk, you can establish as many separate accounting systems as you wish. For example, a user may have several business entities for which he wishes to maintain strict accounting controls. Also, a user may want to use the system to manage his/her personal affairs.

To establish separate accounting systems, you merely have to initialize new data disks, add a Chart of Accounts for each and begin processing. However, it is strongly recommended that you label each disk in a manner that minimizes the possibility of disk handling errors.

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IV. ACCOUNTING PROCEDURES

A. Overview

All accounting systems have specific cycles for data entry, updating and reporting. The MAS 64 General Ledger System is very flexible in design. The General Ledger file may be updated as frequently as desired to obtain current financial reports.

The General Ledger System is a "double-entry" bookkeeping system requiring debits and credits to prove to zero. Postings to the General Ledger file may be made from external sources (e.g., Accounts Receivable, Accounts Payable, or Payroll) and by direct postings through the General Ledger System.

The single most important aspect of automated General Ledger processing is setting up the Chart of Accounts. The Chart of Accounts, contained in the General Ledger Data Disk, determines the format of your financial reports. Each account has a record in the Account file. The order of the Account records in the Account file establishes the order of account printing on the financial reports. There are "dummy" records in the Account file for report titles and headings. These "dummy" records determine where and when subtotals and totals will appear. Report spacing, extra blank lines, and skipping to the top of a new page are all controlled by information which you supply on each Account record. Detailed procedures for setting up the Chart of Accounts are explained in Section IV-D, E, and F.

This section presents a guide for following appropriate manual accounting procedures and the proper execution of computer procedures. We recommend that you initially follow this sequence exactly until you have developed experience on the system. Of course, you have the option of developing your own internal procedures once you are intimately familiar with the operation of the system.

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B. Daily or Periodic General Ledger Cycle

Daily, or periodically, you should perform these functions:

. Direct Postings
. Cash Journal Entries
. Automatic Interface with other MAS modules

To start-up the computer, see Section III - B

1) Automatic Interface with other Systems

Accounting Procedure

a) If this is the first time you are using the General Ledger System, then the Chart of Accounts must be initialized (See Section IV-D,F). The General Ledger Account number parameters in other modules must also be initialized to interface with the General Ledger (Section IV-E).

b) Maintain standard accounting practices to ensure that all entries that affect the General Ledger flow through the General Ledger Transaction File (on G/L Data Disk) in order that audit trails are maintained. **Note: Use of 5 G/L Account File Maintenance to change account balances should be prohibited, except for establishing initial account balances.**

Computer Procedure

a) Once the General Information Files in the other accounting modules are initialized with the proper G/L Account Numbers, each system will prompt the following message at the appropriate time:

Post to General Ledger? (Y/N)
Enter **y** to post transactions

Insert the G/L Data Disk into
the appropriate drive, press<RETURN>

At this point remove the disk in the left drive(if it is a two drive system) and insert the G/L Data disk. Press **<RETURN>**. Now, the system will update the G/L Data disk with transactions for subsequent posting to the General Ledger).

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When the system finishes updating the G/L Data Disk, it will prompt the following message:

Insert X/X Data Disk Into the appropriate drive, then press<RETURN>

where X/X is the appropriate disk (e.g., A/R, A/P, P/R). At this point remove the G/L Data disk from the drive and insert the appropriate Data disk. Press **<RETURN>**. The system will continue its normal processing.

The G/L Transaction File may be updated with transactions from any number of "feeder" systems, multiple times per month. These sytems will prompt you to insert your General Ledger Transactions Disk. When these prompts occur, insert your G/L Data Disk. DO NOT USE DIFFERENT DISKS. THE GENERAL LEDGER SYSTEM WILL PROCESS ONLY THOSE TRANSACTIONS ON THE G/L DATA DISK.

b) To make normal direct postings to the General Ledger, select either:

1 Direct Posting Entry/Print for General Journal Entries, or

2 Cash Journal Entry/Print for cash receipts and disbursements

Note: the system will prompt you for the proper steps to insert the G/L Data Disk at the appropriate time

c) To produce a listing of all transactions on the G/L Data Disk for audit trail purposes, select:

1 Direct Posting Entry/Print, press **1** Begin,
2 Print, **2** Transaction File.

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C. Month-End Procedure

Monthly, or more frequently you should perform these functions:

. General Ledger Update **3**
. Print Trial Balances **4**
. Post Adjustments **1**
. General Ledger Update **3**
. Print Financial Statements (P&L, Balance Sheet and Special Report) **4**
. Back-up Data Disk **0** System Menu, then **9**
. Update Period Totals (monthly only) **4**

1) General Ledger Update

a) After all external postings and direct posting have been made, print out transactions for an audit trail using **1** Direct Postings Entry/Print, then press **1** Begin, **2** Print, **2** Transaction File. Verify transactions before updating the General Ledger.

b) Use **3** General Ledger Update to post transactions to the General Ledger. Note: Once the update is complete, transactions will automatically be removed (deleted) to prevent double updating with the same transactions.

c) File and save all General Ledger Update Reports. These reports provide an audit trail of all transactions, what accounts they were posted to, and the change in position for each General Ledger Account. The reports **are invaluable** for your annual audit. Furthermore, they provide the kind of tight audit control that most CPA firms recommend.

2) Print Trial Balance

a) Press **4** Print Reports, **1** Trial Balance, **1** Income Statement to print out a trial balance for Income and Expense accounts. Then press **1** Trial Balance, **2** Balance Sheet to print out a trial balance for Balance Sheet Accounts.

b) If there are any adjustments required, use **1** Direct Postings Entry/Print, **1** Begin, **1** Post. Now post the adjusting debit and credit entries.

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c) Print out the General Journal to verify your input.

Now repeat steps 1 and 2 above, which will update the General Ledger with the adjusting entries, and produce the trial balance reports for your verification. When the Trial Balance Reports are correct, then proceed to step 3, Printing Financial Reports.

3) Print Financial Statements

a) Press **4** Print Reports, **3** Monthly Report, **1** Income Statement to print out the Income Statement; then press **3** Monthly Report, **2** Balance Sheet to print out the Balance Sheet.

If you are using a Special Report, then press **2** Special Report to print.

4) Back-up Data Disk

a) After all financial reports are run, make a Monthly Back-up of the G/L Data Disk. Enter **0** to exit to the Systems Menu; then press **9** Disk Backup. Follow the prompts for extracting and inserting disks.

At each quarter-end, make a permanent backup copy of the G/L Data Disk. Remember, this disk contains the General Ledger. This backup will provide your accountant with complete period-end General Ledger balances for audit purposes.

5) Update Period Totals

a) After making the Monthly Backup Disk, return to Main Menu. Use **4** Print Reports, **5** Update Period Totals, **1** Monthly to zero out appropriate account total in preparation for posting transactions during the next month.

Note: At the end of a quarter, repeat the Month-End procedure, **except do a Quarterly Update 2 instead of a Monthly.** At the end of your accounting year, repeat the Month-end Processing, **except use a Yearly Update 3, instead of a Monthly Update.** Furthermore, remember that the system assumes that your selection of the Update Period Totals is correct. Selecting the wrong option, or selecting it at an incorrect time will produce undesirable results.

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D. Setting Up the General Ledger Chart of Accounts

This is the **single most important aspect** of automated General Ledger processing. The Chart of Accounts contains records for each posting account as well as special account records for controlling report titles, headings and calculated totals.

The General Ledger Operator's Guide provides a sample Chart of Accounts illustrated on the following pages. It is provided as a reference guideline to follow as you establish your own customized Chart of Accounts. Note: If you have a two drive system, a skeletal Chart of Accounts can be created automatically. See Section II, Initialize Files for instructions.

The following is the recommended procedure in setting up the Chart-of-Accounts:

1) Determine Format of Financial Statements

Prior to defining the number of General Ledger Accounts to be used for transaction posting you should determine the format of your financial statements (both Profit & Loss Statement and Balance Sheet).

Review the sample formats of financial statements provided in Exhibit IV-B. If you are somewhat unfamiliar with financial reports, get some assistance from your accountant. Each item printed on the reports is associated with a General Ledger Account Number that you must assign.

Account numbers must be assigned in four basic categories:

Assets	**10000.0 - 19999.9**
Liabilities and Equity	**20000.0 - 29999.9**
Income	**30000.0 - 39999.9**
Expenses	**40000.0 - 49999.9**

Note that the first digit of the account number identifies the category of the account. Within these categories, account numbers may be assigned in any way that best suits your accounting and reporting needs.

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There is a systematic way to assign account numbers within the general categories. The first digit represents category (i.e.,Assets, Liabilities), which is the highest level of account differentiation. Then, as you move from the left-most digit to the right, each digit represents a further breakdown of the previous digit. A simple example would be for cash accounts, which are in the asset category.

Cash **11100.0**

Savings **11110.0**
Checking **11120.0**

A more detailed illustration would be for establishing expense accounts to maintain detailed control over various expenditures:

```
.......Expenses
: .......Department Expense
: : ...... Advertising Expense
: : : ...... Trade Shows
: : : : ...... Travel-Shows
: : : : :   .... (Sub-Category)
: : : : :   :
4 3 5 2 1 . 1
```

In addition to the 7-position field (xxxxx.x), each General Ledger Account Record has the following parameters associated with it:

Account Type
Sub-Account
Report Type
Normal Balance
Total Level
Extra Lines
Sales Account
Special Report
Dollar Amount fields

Each parameter is described below, including allowable codes and specific purpose. As you review the descriptions, it may be helpful to refer to the sample financial reports (Exhibit IV-B) and the sample General Ledger Account Listing (Exhibit IV-A) to get familiar with their use.

Account Type determines how the Account Number is to be used. There are four different purposes:

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Account Type	Description
0	**Regular-** Actual G/L accounts with monthly, quarterly and yearly balances. **This is the only type of account that can receive dollar postings.**
1	**Title-** "Dummy" account for printing names on financial reports. Cannot receive postings. No dollar balances are maintained. It is used for New-Page titles, and can print in expanded type (if available).
2	**Total-** "Dummy" account for printing names on financial reports. Cannot receive postings. Dollar balance totals ove calculated during the reporting process. Prints the total for its level based on the **Total Level** parameter and is then reset to zero.
3	**Heading-** "Dummy" account for printing names on financial reports. Cannot receive postings. No dollar balances are maintained.

Report titles, headings, regular accounts, and totals will appear on the financial reports in numeric sequence according to their assigned account numbers.

Each Account number has a **Sub-Account number** (two digits) which is used only for sequencing descriptions on titles, headings, and total account records. For regular accounts, the Sub-Account number must be **00**. For example, here is a two-line heading illustrating the use of sub-account parameters:

Account Number	Sub Account	Account Name	Account Type
11900.0	50	Consulting	3
11900.0	51	Contracts-in-Process	3

Report Type indicates the financial reports on which the account will appear.

Report Type	Description
1	**Income Statement**
2	**Balance Sheet**

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Normal Balance indicates whether the normal (i.e., positive) balance of the account is a Debit (e.g., Asset) or a Credit (e.g., Income).

Normal Balance	Description
1	Debit
2	Credit

Total Level parameter determines the number of indented spaces an account will have on a printed line on the financial reports. It also determines the level of total and sub-total accummulation.

The Total Level field ranges from **0 - 9**, with **9** being the highest level (e.g., Total Assets), and **0** being the lowest level (e.g., Petty Cash). A Level 9 total would include the account amounts and subtotals from levels 8, 7, 6, 5, 4, 3, 2, 1 and 0. Similarly, level 8 would include the amounts from levels 7, 6, ..., 0, and so on. **Level 0 would represent the the amount from a single account.** The following Exhibit describes the effects of indentation using the **Total Level** parameter.

BALANCE SHEET

Level	Description Indentation	Dollar Position
0-2	0 spaces	Col 3
3-5	2 spaces	Col 2
6-8	4 spaces	Col 1

INCOME STATEMENT

Level	Description Indentation	Dollar Position
6-8	0 spaces	No effect
3-5	2 spaces	No effect
0-2	4 spaces	No effect

For an example, refer to Exhibits IV-A and IV-B. As you can see, Accounts are automatically accummulated and totalled at the appropriate levels, based upon the**Total Level** parameters assigned to the respective accounts

Extra Lines parameter specifies the number of blank lines to skip on the financial reports after printing data from a particular account. If the Extra Lines field is set to **9**, then the report skips to a new page.

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Sales Account parameter identifies the major income accounts. These accounts are used to determine percent of sales calculations that are included in the reports.

Special Report parameter designates which accounts will appear on the **Special** Financial Report. This report provides the current month balance on all accounts that have been assigned a special report status. The special report indicators can be changed at any time to produce a variety of special control reports.

In order to get a complete understanding of the structure of the General Ledger Account File, study the sample Chart of ccounts and Financial Statements shown in Exhibits IV-A and IV-B. These examples will serve as an excellent starting point when you begin to build your customized Chart of Accounts.

To prepare for entering your accounts into the G/L Data Disk, use the **Chart of Account Set-up** Form (shown below) to code all the fields and parameters for each account that will be used in your operation. Remember, it may be worthwhile to get some guidance from your accountant to ensure the financial reports are in the format that he requires. However, it may be as simple as translating your current accounting records and reports to the **Set-up Sheets.** Once the set-up sheets are completed, they can be entered into your system by using **5 Account File Maintenance/Inquiry.**

CHART-OF-ACCOUNT SET-UP

COMPANY: ABC Associates | PREPARED BY: A.B. | REVISION: A | DATE: 02/01/81 | PAGE OF: 1

ACCOUNT NUMBER	SUB-ACCT	ACCOUNT NAME	ACCT TYPE	RPT TYPE	NORM BAL	TOTAL LEVEL	EXTRA LINES	SALES ACCT	SPEC RPT	INITIAL AMOUNT
10000.0	50	ASSETS	1	2	1	8	0	0	0	
11100.0	50	CASH	3	2	1	6	0	0	0	
11110.0	-	SAVINGS-BANK	0	2	1	3	0	0	0	
11120.0	-	CHECKING-BANK	0	2	1	3	0	0	0	
11150.0	-	PETTY CASH	0	2	1	3	0	0	0	
11999.0	50	TOTAL CASH	2	2	1	6	1	0	0	
12000.0	50	ACCOUNTS RECEIVABLE	3	2	1	6	0	0	0	
12110.0	-	TRADE ACCOUNTS RECEIVABLE	0	2	1	3	0	0	0	
12120.0	-	ALLOWANCE FOR DOUBT ACCTS	0	2	2	3	0	0	0	
12130.0	-	NOTES RECEIVABLE	0	2	1	3	0	0	0	
12999.0	50	TOTAL ACCTS RECEIVABLE	2	2	1	6	1	0	0	
13000.0	50	PREPAID EXPENSE	3	2	1	6	0	0	0	
13100.0	-	PREPAID INSURANCE	0	2	1	3	0	0	0	
13110.0	-	PREPAID TAXES	0	2	1	3	0	0	0	
13130.0	-	OTHER PREPAID EXPENSES	0	2	1	3	0	0	0	
13999.0	50	TOTAL PREPAID EXPENSE	2	2	1	6	1	0	0	
FORMAT 1=***.* ASSETS 2=***.* LIAB 3=***.* INCOME 4=***.* EXPENS	90-REG		0 - REG 1 - TITL 2 - TOT	1- INC STMT 2- BAL	1- DB 2- CR	RANGE 0 - 9	RANGE 0 - 9 9-NEW PAGE	0- NO 1- YES	0- NO 1- YES	ONLY USED FOR REGULAR ACCTS

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Initializing the Chart of Accounts correctly is CRITICAL to the successful operation of the General Ledger and all MAS modules that interface with it. Allocating additional time to define your accounts and how they will be used will eliminate the need to make corrections after installation, and will allow for a smooth transition from your existing system. Once you have established a General Ledger Account, and have begun posting transactions to it, you should NOT DELETE OR CHANGE the account number.

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E. Interfacing the General Ledger with Other Modules

Once the Chart of Accounts is set up for your company, certain key Account Numbers must be placed in the General Information Files of any module that will be automatically interfaced with the General Ledger. These account numbers will define the debit and credit transactions to be posted to the General Ledger, as a result of processing an interfaced module.

The systems that do interface with the General Ledger are:

- Accounts Receivable
- Accounts Payable
- Payroll

The interface directions for each system are detailed below:

1) Accounts Receivable

The following General Ledger Accounts need to be entered into the Accounts Receivable General Information File and the Tax Code File:

Sample Account Number	Account Name
11120.0	Cash
12110.0	Accounts Receivable
31110.0	Sales Income
31190.0	Allowances
42050.0	Freight Expense
42060.0	Travel Expense
21400.0	Sales Tax(Tax Code File)

During **05** Accounts Receivable Update, the A/R System will prompt you to insert the G/L Data Disk to record those transactions that will be processed by **3** General Ledger Update

2) Accounts Payable

The following G/L Accounts need to be entered into the A/P General Information File:

Sample Account Number	Account Name
11120.0	Cash
21100.0	Accounts Payable

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During **04** Accounts Payable Update and **06** Calculate Checks, the A/P System will prompt you to insert the G/L Data Disk to record those transactions that will be processed by **3** General Ledger Update

3) Payroll

The following General Ledger Accounts need to be entered into the Payroll General Information File:

Sample Account Number	Account Name
11120.0	Payroll Cash Acccount
21610.0	Accrued FICA
21620.0	Accrued Fed Withholding
21640.0	Accrued State Withholding
21660.0	Accrued City Withholding
22100.0	Other Deductions
43110.0	Taxable Payroll Expense
43190.0	Non-Taxable Expense

During **12** Print Journal, the Payroll System will prompt you to insert the G/L Data Disk to record those transactions that will be processed by **3** General Ledger Udate.

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F. Special Considerations for Setting Up the General Ledger Chart of Accounts

Examples of the General Ledger Chart of Accounts and associated Financial Reports are illustrated in Exhibits IV-A and IV-B, respectively. Though they serve as sound guidelines for you to reference, you will likely code your accounts to meet your specific requirements for accounting and report formats.

The following rules are important to ensure that your financial statements contain the correct values, as well as foot properly.

1) Each section of the financial reports **must** start with a Heading Account **TYPE 1**, and **must** have the appropriate **Normal Balance** code. That is:

Report Section	Account Number	Account Name	Account Type	Normal Balance
Assets	10000.050	Assets	1	1
Liabilities	20000.050	Liabilities	1	2
Income	30000.050	Income	1	2
Expense	40000.050	Expenses	1	1

2) The **normal balance code** for all the Accounts that can receive dollar postings (i.e., **Account Type 0**) must be assigned as follows:

Assets - **1**
Liabilities - **2**
Income - **2**
Expense - **1**

The **Normal Balance Code** for the **Total** Accounts (i.e.,**Account Type 2**) may be either **1** or **2.** That means that the Totals on the financial reports may be printed with a positive or negative sign.

The following are some examples that may cause you concern:

- **Accummulated Depreciation** is usually treated as a "contra account" on the Balance Sheet, which means it is a subtraction or an offset to an asset account. Because it is in the asset category, it carries a normal balance code of **1.** Consequently, any credit entries to this account must be entered as **negative** numbers in order that they show as negative (bracketed) numbers on the Balance Sheet.

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- Any automated interface transactions from Accounts Payable, Accounts Receivable or Payroll that contain amounts that are **different than the normal balance of the General Ledger Account** will be be treated as a negative number.

- Gross Profit/Loss should be printed as a positive number if there has been a profit. However, it classified as an expense account with a normal balance code of **1**, and a profit (i.e., Income greater than Expense) will cause it to be a credit balance. To ensure proper printing, change the normal balance code to **2**, which can be done because it is a **Total** account (i.e., Account Type **2**).

3) The number of spaces a column of amounts or account descriptions are indented on the financial reports is controlled by the **Total Level** parameter, as follows:

BALANCE SHEET

Level	Description Indentation	Dollar Position
6-8	0 spaces	Col 3
3-5	2 spaces	Col 2
0-2	4 spaces	Col 1

INCOME STATEMENT

Level	Description Indentation	Dollar Position
6-8	0 spaces	No effect
3-5	2 spaces	No effect
0-2	4 spaces	No effect

4) Net Profit/Loss is automatically calculated and printed on the Income Statement. Therefore, you do not need to code a General Ledger account for a Net Profit Total.

5) To calculate Gross Profitability for printing on the Income Statement, review the sample Chart of Accounts and Income Statement (Exhibits IV-A and IV-B), and follow the suggested approach:

   - Assign Income as 3xxxx.x accounts

   - Treat **Cost of Income** as a heading and assign a code of **40000.0** with a sub-account of **50.** Then assign **Expense** accounts in the **40xxx.x** series of General Ledger account numbers.

   - Assign **Gross Profit Margin** as account number **42999.0** with a sub-account of **50.** Be sure to assign a **Total Level of 8,** which is greater than the levels assigned to Income and Cost of Income. **Do not use Total Level of 9.** It will

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cause your net profit to be incorrect. Also, make certain that Gross Profit Margin is assigned a **Normal Balance of 2.**

- Treat **Operating Expenses** as a heading and assign a code of **43000.0** with a sub-account of **50.** Then assign **Operating Expense** accounts in the **43xxx.x - 49xxx.x range of General Ledger account numbers**

Use the sample Chart of Accounts (Exhibit IV-A) as the guide for assigning parameters when you code your accounts. Note: Be sure you assign **Heading** account types (Type **3**) at each point in your financial statements where the **Normal Balance** changes.

The MAS 64 General Ledger System is extremely flexible. However, using its flexibility can be a somewhat complex procedure. Consequently, the initial set-up activity will likely require some trial and error before you produce the exact format you desire. Once you experiment with various codes, it will become a simple task to change formats.

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Exhibit IV-A: Sample Chart of Accounts

ABC ASSOCIATES PAGE 1
GENERAL LEDGER ACCOUNT LISTING
03/31/82

ACCT NO	ACCOUNT NAME	ACCT TYPE	RPT TYPE	NORM BAL	TOTL LEVL	EXTR LINE	SALE ACCT	SPEC RPT
10000.050	ASSETS	1	2	1	8	0	0	0
11100.050	CASH	3	2	1	6	0	0	0
11110.000	SAVINGS-BANK	0	2	1	3	0	0	0
11120.000	CHECKING-BANK	0	2	1	3	0	0	0
11150.000	PETTY CASH	0	2	1	3	0	0	0
11999.050	TOTAL CASH	2	2	1	6	1	0	0
12000.050	ACCOUNTS RECEIVABLE	3	2	1	6	0	0	0
12110.000	TRADE ACOUNTS RECEIVABLE	0	2	1	3	0	0	0
12120.000	ALLOWANCE FOR DOUBT ACCTS	0	2	1	3	0	0	0
12130.000	NOTES RECEIVABLE	0	2	1	3	0	0	0
12999.050	TOTAL ACCTS RECEIVABLE	2	2	1	6	1	0	0
13000.050	PREPAID EXPENSE	3	2	1	6	0	0	0
13100.000	PREPAID INSURANCE	0	2	1	3	0	0	0
13110.000	PREPAID TAXES	0	2	1	3	0	0	0
13130.000	OTHER PREPAID EXPENSES	0	2	1	3	0	0	0
13999.050	TOTAL PREPAID EXPENSE	2	2	1	6	1	0	0
14000.050	INVENTORY	3	2	1	6	0	0	0
14110.000	FINISHED GOODS	0	2	1	3	0	0	0
14120.000	RAW MATERIALS	0	2	1	3	0	0	0
14130.000	OTHER	0	2	1	3	0	0	0
14999.050	TOTAL INVENTORY	2	2	1	6	1	0	0
15000.050	PROPERTY & EQUIPMENT	3	2	1	6	0	0	0
15100.050	ORIGINAL COST	3	2	1	3	0	0	0
15110.000	MACHINERY & EQUIPMENT	0	2	1	0	0	0	0

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Exhibit IV-A: Sample Chart of Accounts

ABC ASSOCIATES PAGE 2
GENERAL LEDGER ACCOUNT LISTING
03/31/82

ACCT NO	ACCOUNT NAME	ACCT TYPE	RPT TYPE	NORM BAL	TOTL LEVL	EXTR LINE	SALE ACCT	SPEC RPT
15120.000	FURNITURE & FIXTURES	0	2	1	0	0	0	0
15130.000	LEASEHOLD IMPROVEMENTS	0	2	1	0	0	0	0
15199.050	TOTAL	2	2	1	3	1	0	0
15200.050	ACCUMULATED DEPRECIATION	3	2	1	3	0	0	0
15210.000	MACHINERY & EQUIPMENT	0	2	1	0	0	0	0
15220.000	FURNITURE & FIXTURES	0	2	1	0	0	0	0
15230.000	LEASEHOLD IMPROVEMENTS	0	2	1	0	0	0	0
15299.050	TOTAL	2	2	1	3	0	0	0
15999.050	TOTAL PROPERTY & EQUIP	2	2	1	6	3	0	0
19999.050	TOTAL ASSETS	2	2	1	8	9	0	0
20000.050	LIABILITIES &	1	2	2	8	0	0	0
20000.051	STOCKHOLDERS EQUITY	1	2	2	8	1	0	0
21000.050	CURRENT LIABILITIES	3	2	2	7	1	0	0
21050.050	ACCOUNTS PAYABLE	3	2	2	6	0	0	0
21100.000	VENDOR PAYABLES	0	2	2	3	0	0	0
21200.000	NOTES PAYABLE	0	2	2	3	0	0	0
21400.000	SALES TAX PAYABLE	0	2	2	3	0	0	0
21500.050	INCOME TAX PAYABLE	3	2	2	3	0	0	0
21510.000	FEDERAL TAXES	0	2	2	0	0	0	0
21520.000	STATE TAXES	0	2	2	0	0	0	0
21530.000	CITY TAXES	0	2	2	0	0	0	0
21590.050	TOTAL	2	2	2	3	0	0	0
21599.050	TOTAL	2	2	2	6	1	0	0
21600.050	PAYROLL TAXES PAYABLE	3	2	2	6	0	0	0

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Exhibit IV-A: Sample Chart of Accounts

ABC ASSOCIATES PAGE 3
GENERAL LEDGER ACCOUNT LISTING
03/31/82

ACCT NO	* ACCOUNT NAME	*	ACCT TYPE	RPT TYPE	NORM BAL	TOTL LEVL	EXTR LINE	SALE ACCT	SPEC RPT
21610.000	FICA		0	2	2	3	0	0	0
21620.000	FED INC TAX WITHHOLDING		0	2	2	3	0	0	0
21630.000	FED UNEMPLOYMENT TAX		0	2	2	3	0	0	0
21640.000	STATE INC TAX WITHHOLDING		0	2	2	3	0	0	0
21650.000	STATE UNEMPLOYMENT TAX		0	2	2	3	0	0	0
21660.000	CITY INC TAX WITHHOLDING		0	2	2	3	0	0	0
21699.050	TOTAL		2	2	2	6	1	0	0
22000.050	ACCRUED LIABILITIES		3	2	2	6	0	0	0
22050.000	INTEREST		0	2	2	3	0	0	0
22100.000	PAYROLL		0	2	2	3	0	0	0
22200.000	VACATION PAY		0	2	2	3	0	0	0
22300.000	PROPERTY TAXES		0	2	2	3	0	0	0
22400.000	CONTRACT SERVICES		0	2	2	3	0	0	0
22990.050	TOTAL		2	2	2	6	1	0	0
22999.050	TOTAL CURRENT LIABILITIES		2	2	2	7	1	0	0
25000.050	STOCKHOLDERS EQUITY		3	2	2	6	0	0	0
25100.000	CAPITAL STOCK		0	2	2	3	0	0	0
25105.000	PAID IN CAPITAL		0	2	2	3	0	0	0
25200.000	RETAINED EARNINGS		0	2	2	3	0	0	0
25999.050	TOTAL STOCKHOLDERS EQUITY		2	2	2	6	2	0	0
29999.050	TOTAL LIAB & STOCK EQUITY		2	2	2	8	2	0	0
30000.050	INCOME		1	1	2	8	1	0	0
31000.050	SALE OF GOODS		3	1	2	6	0	0	0
31110.000	FINISHED GOODS		0	1	2	3	0	1	0

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Exhibit IV-A: Sample Chart of Accounts

ABC ASSOCIATES PAGE 4
GENERAL LEDGER ACCOUNT LISTING
03/31/82

ACCT NO	ACCOUNT NAME	ACCT TYPE	RPT TYPE	NORM BAL	TOTL LEVL	EXTR LINE	SALE ACCT	SPEC RPT
31190.000	SALES RETURNS & ALLOWANCE	0	1	2	3	1	1	0
31199.050	TOTAL	2	1	2	6	1	0	0
33000.050	OTHER INCOME	3	1	2	6	0	0	0
33100.000	CONSULTING FEES	0	1	2	3	0	1	0
33200.000	MISCELLANEOUS INCOME	0	1	2	3	0	1	0
33300.000	COLLECTION OF BAD DEBTS	0	1	2	3	0	1	0
33999.050	TOTAL OTHER INCOME	2	1	2	6	1	0	0
39999.050	TOTAL INCOME	2	1	2	7	2	0	0
40000.050	COST OF GOODS SOLD	1	1	1	7	1	0	0
42000.050	COST OF INCOME	3	1	1	6	0	0	0
42010.000	COST OF GOODS SOLD	0	1	1	3	0	0	0
42020.000	COMMISSIONS	0	1	1	3	0	0	0
42030.000	SUB-CONTRACTS	0	1	1	3	0	0	0
42050.000	FREIGHT EXPENSE	0	1	1	3	0	0	0
42999.050	TOTAL COST OF INCOME	2	1	1	6	2	0	0
42999.099	GROSS PROFIT (LOSS)	2	1	2	8	9	0	0
43000.050	OPERATING EXPENSES	1	1	1	6	1	0	0
43100.050	SALARIES WAGES & BENEFITS	3	1	1	5	0	0	0
43110.000	SALARIED	0	1	1	2	0	0	1
43120.000	HOURLY	0	1	1	2	0	0	1
43130.000	OVERTIME	0	1	1	2	0	0	1
43160.000	PAYROLL TAXES	0	1	1	2	0	0	0
43190.000	OTHER BENEFITS	0	1	1	2	0	0	0
43199.050	TOTAL	2	1	1	5	1	0	0

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Exhibit IV-A: Sample Chart of Accounts

ABC ASSOCIATES PAGE 5
GENERAL LEDGER ACCOUNT LISTING
03/31/82

ACCT NO	* ACCOUNT NAME	*	ACCT TYPE	RPT TYPE	NORM BAL	TOTL LEVL	EXTR LINE	SALE ACCT	SPEC RPT
43300.050	FACILITIES & ADMIN		3	1	1	5	0	0	0
43310.000	OFFICE RENTAL		0	1	1	2	0	0	0
43320.000	EQUIPMENT LEASES		0	1	1	2	0	0	0
43340.000	TELEPHONE		0	1	1	2	0	0	0
43350.000	OFFICE EXPENSES		0	1	1	2	0	0	0
43360.000	POSTAGE		0	1	1	2	0	0	0
43390.000	DEPRECIATION		0	1	1	2	0	0	0
43399.050	TOTAL		2	1	1	5	1	0	0
43400.050	OUTSIDE SERVICES		3	1	1	5	0	0	0
43410.000	PROFESSIONAL FEES-LEGAL		0	1	1	2	0	0	0
43420.000	CONSULTING FEES		0	1	1	2	0	0	0
43430.000	OTHER		0	1	1	2	0	0	0
43499.050	TOTAL		2	1	1	5	1	0	0
43500.050	ADVERTISING		3	1	1	5	0	0	0
43520.000	DIRECT MAIL		0	1	1	2	0	0	0
43540.000	PROMOTIONAL MATERIAL		0	1	1	2	0	0	0
43550.000	PERIODICALS/NEWSPAPERS		0	1	1	2	0	0	0
43590.000	OTHER		0	1	1	2	0	0	0
43599.050	TOTAL		2	1	1	5	1	0	0
43600.050	OTHER		3	1	1	5	0	0	0
43610.000	AUTO LEASING		0	1	1	2	0	0	0
43620.000	AUTO EXPENSES		0	1	1	2	0	0	0
43630.000	INSURANCE		0	1	1	2	0	0	0
43640.000	TRAVEL & ENTERTAINMENT		0	1	1	2	0	0	0

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Exhibit IV-A: Sample Chart of Accounts

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**********************************************************************************
                        ABC ASSOCIATES                          PAGE 6
                GENERAL LEDGER ACCOUNT LISTING
                          03/31/82
**********************************************************************************
                                        ACCT  RPT NORM TOTL EXTR SALE SPEC
ACCT NO   * ACCOUNT NAME              * TYPE TYPE  BAL LEVL LINE ACCT  RPT

43650.000   DUES & SUBSCRIPTIONS        0    1    1    2    0    0    0

43660.000   INTEREST EXPENSE            0    1    1    2    0    0    0

43699.050   TOTAL                       2    1    1    5    1    0    0

43700.000   ACCRUALS                    0    1    1    5    1    0    0

45999.051   TOTAL OPERATING EXPENSES    2    1    1    6    2    0    0

 125  ACCOUNTS ON FILE

END OF REPORT
```

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Exhibit IV-B: Sample Financial Statements

```
**************************************************************************
                        ABC ASSOCIATES                          PAGE 1
                        BALANCE SHEET
                           03/31/82
**************************************************************************
                        MONTHLY REPORT
                          PRESENT MONTH

                            ASSETS

CASH
  SAVINGS-BANK                              $ 25,000.00
  CHECKING-BANK                               18,250.00
  PETTY CASH                                     500.00
TOTAL CASH                                                  $ 43,750.00

ACCOUNTS RECEIVABLE
  TRADE ACOUNTS RECEIVABLE                  $ 22,150.55
  ALLOWANCE FOR DOUBT ACCTS                   (3,000.00)
  NOTES RECEIVABLE                            10,000.00
TOTAL ACCTS RECEIVABLE                                      $ 29,150.55

PREPAID EXPENSE
  PREPAID INSURANCE                         $ 2,125.00
  PREPAID TAXES                                   0.00
  OTHER PREPAID EXPENSES                        725.69
TOTAL PREPAID EXPENSE                                       $ 2,850.69

INVENTORY
  FINISHED GOODS                            $ 35,480.00
  RAW MATERIALS                                   0.00
  OTHER                                       1,200.00
TOTAL INVENTORY                                             $ 36,680.00

PROPERTY & EQUIPMENT
  ORIGINAL COST
    MACHINERY & EQUIPMENT     $ 42,000.00
    FURNITURE & FIXTURES        10,120.00
    LEASEHOLD IMPROVEMENTS       6,200.00
  TOTAL                                     $ 58,320.00

  ACCUMULATED DEPRECIATION
    MACHINERY & EQUIPMENT     $ (4,400.00)
    FURNITURE & FIXTURES        (2,100.00)
    LEASEHOLD IMPROVEMENTS        (800.00)
  TOTAL                                     $ (7,300.00)
TOTAL PROPERTY & EQUIP                                      $ 51,020.00


TOTAL ASSETS                                                $ 163,451.24
```

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Exhibit IV-B: Sample Financial Statements

```
**********************************************************************************
                          ABC ASSOCIATES                          PAGE 2
                          BALANCE SHEET
                            03/31/82
**********************************************************************************
                          MONTHLY REPORT
                            PRESENT MONTH

                          LIABILITIES &
                        STOCKHOLDERS EQUITY

          CURRENT LIABILITIES

          ACCOUNTS PAYABLE
            VENDOR PAYABLES                          $ 25,412.00
            NOTES PAYABLE                               5,000.00
            SALES TAX PAYABLE                           1,211.00
            INCOME TAX PAYABLE
              FEDERAL TAXES          $ 1,501.00
              STATE TAXES                658.00
              CITY TAXES                   0.00
            TOTAL                                       2,159.00
          TOTAL                                                      $ 33,782.00

          PAYROLL TAXES PAYABLE
            FICA                                      $ 562.10
            FED INC TAX WITHHOLDING                     751.25
            FED UNEMPLOYMENT TAX                          0.00
            STATE INC TAX WITHHOLDING                   212.00
            STATE UNEMPLOYMENT TAX                        0.00
            CITY INC TAX WITHHOLDING                      0.00
          TOTAL                                                      $ 1,525.35

          ACCRUED LIABILITIES
            INTEREST                                  $ 1,617.00
            PAYROLL                                     1,625.00
            VACATION PAY                                3,422.10
            PROPERTY TAXES                                600.00
            CONTRACT SERVICES                             425.00
          TOTAL                                                      $ 7,689.10

          TOTAL CURRENT LIABILITIES                                  $ 42,996.45

          STOCKHOLDERS EQUITY
            CAPITAL STOCK                            $ 50,000.00
            PAID IN CAPITAL                             25,000.00
            RETAINED EARNINGS                           45,454.79
          TOTAL STOCKHOLDERS EQUITY                                  $ 120,454.79


          TOTAL LIAB & STOCK EQUITY                                  $ 163,451.24

BALANCE SHEET PROOF  $ 0.00
```

Exhibit IV-B: Sample Financial Statements

ABC ASSOCIATES PAGE 1
STATEMENT OF INCOME & EXPENSE
03/31/82
MONTHLY REPORT

	PRESENT MONTH		YEAR TO DATE	
INCOME				
SALE OF GOODS				
FINISHED GOODS	38,450.00	99.5%	115,910.00	100.7%
SALES RETURNS & ALLOWANCE	(1,310.00)	(3.4%)	(4,350.00)	(3.8%)
TOTAL	37,140.00	96.1%	111,560.00	97.0%
OTHER INCOME				
CONSULTING FEES	1,500.00	3.9%	3,500.00	3.0%
MISCELLANEOUS INCOME	0.00	0.0%	0.00	0.0%
COLLECTION OF BAD DEBTS	0.00	0.0%	0.00	0.0%
TOTAL OTHER INCOME	1,500.00	3.9%	3,500.00	3.0%
TOTAL INCOME	38,640.00	100.0%	115,060.00	100.0%
COST OF GOODS SOLD				
COST OF INCOME				
COST OF GOODS SOLD	10,120.00	26.2%	27,566.00	24.0%
COMMISSIONS	1,200.00	3.1%	3,200.00	2.8%
SUB-CONTRACTS	0.00	0.0%	750.00	0.7%
FREIGHT EXPENSE	0.00	0.0%	0.00	0.0%
TOTAL COST OF INCOME	11,320.00	29.3%	31,516.00	27.4%
GROSS PROFIT (LOSS)	27,320.00	70.7%	83,544.00	72.6%

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Exhibit IV-B: Sample Financial Statements

ABC ASSOCIATES PAGE 2
STATEMENT OF INCOME & EXPENSE
03/31/82
MONTHLY REPORT

	PRESENT MONTH		YEAR TO DATE	
OPERATING EXPENSES				
SALARIES WAGES & BENEFITS				
SALARIED	5,560.00	14.4%	12,505.00	10.9%
HOURLY	1,825.50	4.7%	4,260.20	3.7%
OVERTIME	0.00	0.0%	250.00	0.2%
PAYROLL TAXES	0.00	0.0%	0.00	0.0%
OTHER BENEFITS	0.00	0.0%	0.00	0.0%
TOTAL	7,385.50	19.1%	17,015.20	14.8%
FACILITIES & ADMIN				
OFFICE RENTAL	1,200.00	3.1%	3,600.00	3.1%
EQUIPMENT LEASES	1,525.60	3.9%	3,212.80	2.8%
TELEPHONE	419.00	1.1%	1,156.98	1.0%
OFFICE EXPENSES	236.00	0.6%	758.30	0.7%
POSTAGE	259.64	0.7%	653.15	0.6%
DEPRECIATION	950.00	2.5%	2,850.00	2.5%
TOTAL	4,590.24	11.9%	12,231.23	10.6%
OUTSIDE SERVICES				
PROFESSIONAL FEES-LEGAL	750.00	1.9%	1,250.00	1.1%
CONSULTING FEES	400.00	1.0%	1,150.00	1.0%
OTHER	0.00	0.0%	250.00	0.2%
TOTAL	1,150.00	3.0%	2,650.00	2.3%
ADVERTISING				
DIRECT MAIL	2,515.00	6.5%	3,121.34	2.7%
PROMOTIONAL MATERIAL	1,275.00	3.3%	3,075.00	2.7%
PERIODICALS/NEWSPAPERS	50.00	0.1%	125.00	0.1%
OTHER	0.00	0.0%	0.00	0.0%
TOTAL	3,840.00	9.9%	6,321.34	5.5%
OTHER				
AUTO LEASING	550.00	1.4%	1,650.00	1.4%
AUTO EXPENSES	312.60	0.8%	890.50	0.8%
INSURANCE	414.85	1.1%	880.00	0.8%
TRAVEL & ENTERTAINMENT	261.58	0.7%	945.28	0.8%
DUES & SUBSCRIPTIONS	0.00	0.0%	35.00	0.0%
INTEREST EXPENSE	0.00	0.0%	0.00	0.0%
TOTAL	1,539.03	4.0%	4,400.78	3.8%
ACCRUALS	0.00	0.0%	0.00	0.0%
TOTAL OPERATING EXPENSES	18,504.77	47.9%	42,618.55	37.0%
NET PROFIT (LOSS)	$8,815.23	22.8%	$40,925.45	35.6%

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V. SAMPLE REPORTS

This section contains sample reports from the MAS 64 General Ledger System.

Each report is shown photo-reduced and included as an example of the key control documents you will use in managing and controlling your operation. Additionally, a brief profile of each report has been prepared to describe its purpose, menu item to be selected and frequency of preparation.

The index of reports is as follows:

Report Title	Page
General Ledger Account Listing	V - 2
General Ledger Account Balances	V - 3
General Journal	V - 4
General Ledger Transaction File	V - 5
Cash Receipts Journal	V - 6
Cash Disbursements Journal	V - 7
General Ledger Update Report	V - 8
Posting Update Error Report	V - 9
Trial Balance - Balance Sheet	V - 10
Monthly - Balance Sheet	V - 11
Quarterly - Balance Sheet	V - 12
Trial Balance - Profit & Loss Statement	V - 13
Monthly - Profit & Loss Statement	V - 14
Quarterly - Balance Sheet	V - 15
Special Report	V - 16
General Information File	V - 17
Chart-of-Account Set-up Sheet	V - 18

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Report Title: **General Ledger Account Listing**

Purpose: Provides a master list of General Ledger Accounts and the parameters assigned to each account

How: **5** Account File Maintenance/Inquiry
3 Print **1** Listing

When: As needed

Special Codes:

Acct Type - Account Type
0 - Regular (posting account)
1 - Title ("dummy" for page title)
2 - Total ("dummy" for total lines)
3 - Heading ("dummy" for report heading)

Rpt Type - Report Type
1 - Income Statement
2 - Balance Sheet Accounts

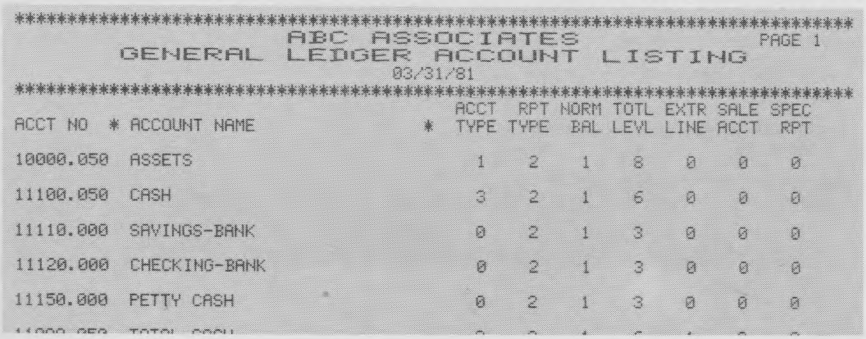
Norm Bal - Normal Balance
1 - Debit
2 - Credit

Totl Levl - Level of total(s) accumulation
Range 0 - 9

Extr Line - No. of Extra Lines after printing
Range 0 - 9
9 - Forces a New Page

Sale Acct - Sales Account Indicator
0 - Not used for Sales Account
1 - Used in Sales percentage calculation

Spec Rpt - Special Report Indicator
0 - Not used for Special Report
1 - Include account in Special Report



ABC ASSOCIATES PAGE 1
GENERAL LEDGER ACCOUNT LISTING
03/31/81

ACCT NO	* ACCOUNT NAME	*	ACCT TYPE	RPT TYPE	NORM BAL	TOTL LEVL	EXTR LINE	SALE ACCT	SPEC RPT
10000.050	ASSETS		1	2	1	8	0	0	0
11100.050	CASH		3	2	1	6	0	0	0
11110.000	SAVINGS-BANK		0	2	1	3	0	0	0
11120.000	CHECKING-BANK		0	2	1	3	0	0	0
11150.000	PETTY CASH		0	2	1	3	0	0	0

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Report Title: **General Ledger Account Balances**

Purpose: Provides a master list of all Regular General Ledger Accounts and current dollar balances.

How: **5** Account File Maintenance/Inquiry
3 Print **1** Balances

When: As needed

ABC ASSOCIATES PAGE 1
GENERAL LEDGER ACCOUNT BALANCES
03/31/81

	THIS MONTH	THIS QUARTER	THIS YEAR	1ST PREV QUARTER	2ND PREV QUARTER	3RD PREV QUARTER	LAST YEAR
11110.000 SAVINGS-BANK	$25000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
11120.000 CHECKING-BANK	$18250.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
11150.000 PETTY CASH	$500.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12110.000 TRADE ACOUNTS RECEIVABLE	$22150.55	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12120.000 ALLOWANCE FOR DOUBT ACCTS	$3000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
12130.000 NOTES RECEIVABLE	$10000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13100.000 PREPAID INSURANCE	$2125.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13110.000 PREPAID TAXES	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
13130.000 OTHER PREPAID EXPENSES	$725.69	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
14110.000 FINISHED GOODS	$35480.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
14120.000 RAW MATERIALS	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
14130.000 OTHER	$1200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15110.000 MACHINERY & EQUIPMENT	$42000.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15120.000 FURNITURE & FIXTURES	$10120.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15130.000 LEASEHOLD IMPROVEMENTS	$6200.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
15210.000 MACHINERY & EQUIPMENT	$4400.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

(CONTINUED ON PAGE 2)

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Report Title: **General Journal**

Purpose: Provides an audit trail of all General Journal Transactions.

How: 1 Direct Posting Entry/Print
2 Print 1 General Journal

When: Immediately after performing 1 Direct Posting Entry/Print

```
*********************************************************************************
                        ABC ASSOCIATES                          PAGE 1
                      GENERAL JOURNAL
                           04/01/81
*********************************************************************************
DATE  ACCOUNT NUMBER   ACCOUNT NAME          REFERENCE       DEBITS     CREDITS

04/01 11110.0   SAVINGS-BANK                DEP 0401       8000.00
       11120.0    CHECKING-BANK              CK# 1250                   3000.00
       12130.0    NOTES RECEIVABLE           REF# 675                   5000.00
     XFER CASH TO SAVINGS

04/01 43390.0   DEPRECIATION                DEPC EXP        950.00
       15210.0    MACHINERY & EQUIPMENT      MACH                       520.00
       15220.0    FURNITURE & FIXTURES       F&F                        280.00
       15230.0    LEASEHOLD IMPROVEMENTS     LSE IMPR                   150.00
     MONTHLY DEPRECIATION J/E


END OF REPORT
```

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Report Title: **General Ledger Transaction File**

Purpose: Provides an audit trail of all postings from other intefaced MAS modules, Direct Postings, and Cash Receipt/Disbursement Postings.

How: **1** Direct Posting Entry/Print
2 Print **2** Transactions

When: As needed; but prior to **3** General Ledger Update

Special Codes: S - Source Code

1 - Accounts Payable System
2 - Accounts Receivable System
3 - General Ledger System
4 - Payroll System

ABC ASSOCIATES PAGE 1
GENERAL LEDGER TRANSACTION FILE
04/10/81

ACCOUNT	S	DATE	REFERENCE	AMOUNT	ACCOUNT	S	DATE	REFERENCE	AMOUNT
11110.0	2	0410	AR UPDTE	434.29	11110.0	3	0401	DEP 0401	8000.00
11120.0	3	0407	C JRNAL	7242.00	11120.0	3	0407	C JRNAL	-1195.85
11120.0	3	0401	CK# 1250	-3000.00	12110.0	2	0410	AR UPDTE	-434.29
12130.0	3	0407	NT#9-11	-2000.00	12130.0	3	0401	REF# 675	-5000.00
14110.0	3	0407	CK#5749	-1540.00	14110.0	3	0408	CK#2003	850.00
15210.0	3	0401	MACH	520.00	15220.0	3	0401	F&F	280.00
15230.0	3	0401	LSE IMPR	150.00	31110.0	3	0406	DIV 1	987.00
31110.0	3	0407	DIV 1	2715.00	43350.0	3	0408	CK#2001	233.50
43360.0	3	0407	CK#2001	112.35	43390.0	3	0401	DEPC EXP	950.00

8 CREDIT TRANSACTIONS: TOTAL $ $9387.85
10 DEBIT TRANSACTIONS: TOTAL $ $9387.85

18 TOTAL TRANSACTIONS: PROOF $ $0.00

END OF REPORT

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Report Title: **Cash Receipts Journal**

Purpose: Provides an audit trail of all cash receipts posted directly to the General Ledger.

How: **2** Cash Journal Entry/Print
3 Print

When: Immediately after processing **2** Cash Journal Entry/Print

```
**********************************************************************************
                        ABC ASSOCIATES                          PAGE 1
                    CASH RECEIPTS JOURNAL
                            04/07/81
**********************************************************************************
        ACCOUNT   DATE   REFERENCE   DESCRIPTION                    AMOUNT

11120.0 CHECKING-BANK
        12130.0   0407   NT#9-11     OFFICER LOAN TO CO.          -2000.00
        14110.0   0407   CK#5749     ABC SUPPLY - RETURN          -1540.00
        31110.0   0406   DIV 1       CASH RECEIPTS                  987.00
        31110.0   0407   DIV 1       CASH RECEIPTS                 2715.00

$7242.00 TRANSACTION ENTERED FOR CHECKING-BANK ACCOUNT


END OF REPORT
```

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Report Title: **Cash Disbursements Journal**

Purpose: Provides an audit trail of all cash disbursements posted directly to the General Ledger.

How: **2** Cash Journal Entry/Print
3 Print

When: Immediately after processing **2** Cash Journal Entry/Print

```
**********************************************************************************
                    ABC ASSOCIATES                                    PAGE 1
              CASH DISBURSEMENTS JOURNAL
                          04/07/81
**********************************************************************************
         ACCOUNT   DATE   REFERENCE   DESCRIPTION                    AMOUNT

11120.0 CHECKING-BANK
         14110.0   0408   CK#2003     INFO-DESIGNS                    850.00
         43350.0   0408   CK#2001     NAT'L SUPPLY - COD              233.50
         43360.0   0407   CK#2001     STAMPS                          112.35

$-1195.85 TRANSACTION ENTERED FOR CHECKING-BANK ACCOUNT


END OF REPORT
```

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Report Title: **General Ledger Update Report**

Purpose: Provides an audit trail of all transactions posted to General Ledger Accounts.

How: **3** General Ledger Update

When: This report is printed automatically during the G/L update

Special Codes: **Srce** - Source Code

1 - Accounts Payable System
2 - Accounts Receivable System
3 - General Ledger System
4 - Payroll System

```
**********************************************************************************
                        ABC ASSOCIATES                          PAGE 1
                  GENERAL LEDGER UPDATE REPORT
                                04/10/81
**********************************************************************************
* SRCE * DATE * REFERENCE  *  AMOUNT * SRCE * DATE * REFERENCE  *  AMOUNT *

11110.0 SAVINGS-BANK
   2    0410   AR UPDTE        434.29      3    0401   DEP 0401      8000.00
P/R:   0    A/P:   0    A/R:   1    G/L:   1      OPENING BALANCE $   25000.00
     $0.00        $0.00      $434.29    $8000.00        NET CHANGE       8434.29
                                                    CLOSING BALANCE $   33434.29

11120.0 CHECKING-BANK
   3    0407   C JRNAL       7242.00      3    0407   C JRNAL      -1195.85
   3    0401   CK# 1250     -3000.00
P/R:   0    A/P:   0    A/R:   0    G/L:   3      OPENING BALANCE $   18250.00
     $0.00        $0.00        $0.00    $3046.15        NET CHANGE       3046.15
                                                    CLOSING BALANCE $   21296.15

12110.0 TRADE ACOUNTS RECEIVABLE
   2    0410   AR UPDTE      -434.29
P/R:   0    A/P:   0    A/R:   1    G/L:   0      OPENING BALANCE $   22150.55
     $0.00        $0.00     $-434.29       $0.00        NET CHANGE       -434.29
                                                    CLOSING BALANCE $   21716.26

12130.0 NOTES RECEIVABLE
   3    0407   NT#9-11      -2000.00      3    0401   REF# 675     -5000.00
P/R:   0    A/P:   0    A/R:   0    G/L:   2      OPENING BALANCE $   10000.00
     $0.00        $0.00        $0.00   $-7000.00        NET CHANGE      -7000.00
                                                    CLOSING BALANCE $    3000.00

14110.0 FINISHED GOODS
   3    0407   CK#5749      -1540.00      3    0408   CK#2003       850.00
P/R:   0    A/P:   0    A/R:   0    G/L:   2      OPENING BALANCE $   35480.00
     $0.00        $0.00        $0.00    $-690.00        NET CHANGE       -690.00
                                                    CLOSING BALANCE $   34790.00

15210.0 MACHINERY & EQUIPMENT
   3    0401   MACH          520.00
P/R:   0    A/P:   0    A/R:   0    G/L:   1      OPENING BALANCE $    4400.00
     $0.00        $0.00        $0.00     $520.00        NET CHANGE        520.00
                                                    CLOSING BALANCE $    4920.00

15220.0 FURNITURE & FIXTURES
   3    0401   F&F           280.00
P/R:   0    A/P:   0    A/R:   0    G/L:   1      OPENING BALANCE $    2100.00
     $0.00        $0.00        $0.00     $280.00        NET CHANGE        280.00
                                                    CLOSING BALANCE $    2380.00

15230.0 LEASEHOLD IMPROVEMENTS
                                                1   OPENING BALANCE $     800.00
                                                    NET CHANGE            150.00
                                                    CLOSING BALANCE $     950.00
```

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Report Title: **Posting Update Error Report**

Purpose: Provides an error list of any **invalid** transactions that were processed during the update. These transactions were **not** posted to the General Ledger File.

An error usually indicates that a transaction from a "feeder" system contained an invalid G/L Account number; or that the G/L Account File Maintenance was performed (e.g., to delete an account) after some transactions were already entered for that account.

As a general rule, once a G/L Account number is set up and **any** transactions have been recorded, **do not delete the account.**

How: **3** General Ledger Update

When: Printed automatically, if invalid transactions are procesed

Note: If you do have any errors, your General Ledger will likely be out of balance. These errors occur most often during the early stages of using the system. For example, an invalid General Ledger Account was entered into the "feeder system's General Information File. These types of errors may be fixed through the use of **5** Account File Maintenance, where you can modify balances. **REMEMBER to enter a valid account number in either the "feeder system" or the General Ledger Chart of Accounts prior to executing the modules again.**

```
**********************************************************************
                    ABC ASSOCIATES                        PAGE 1
          POSTING UPDATE ERROR REPORT
                         06/15/81
**********************************************************************
          ACCOUNT  *  SRCE  *  DATE  *  REFERENCE  *  AMOUNT

           11000        3      06/15                   25.00

 1         ERROR POSTINGS: $ 25

END OF REPORT
```

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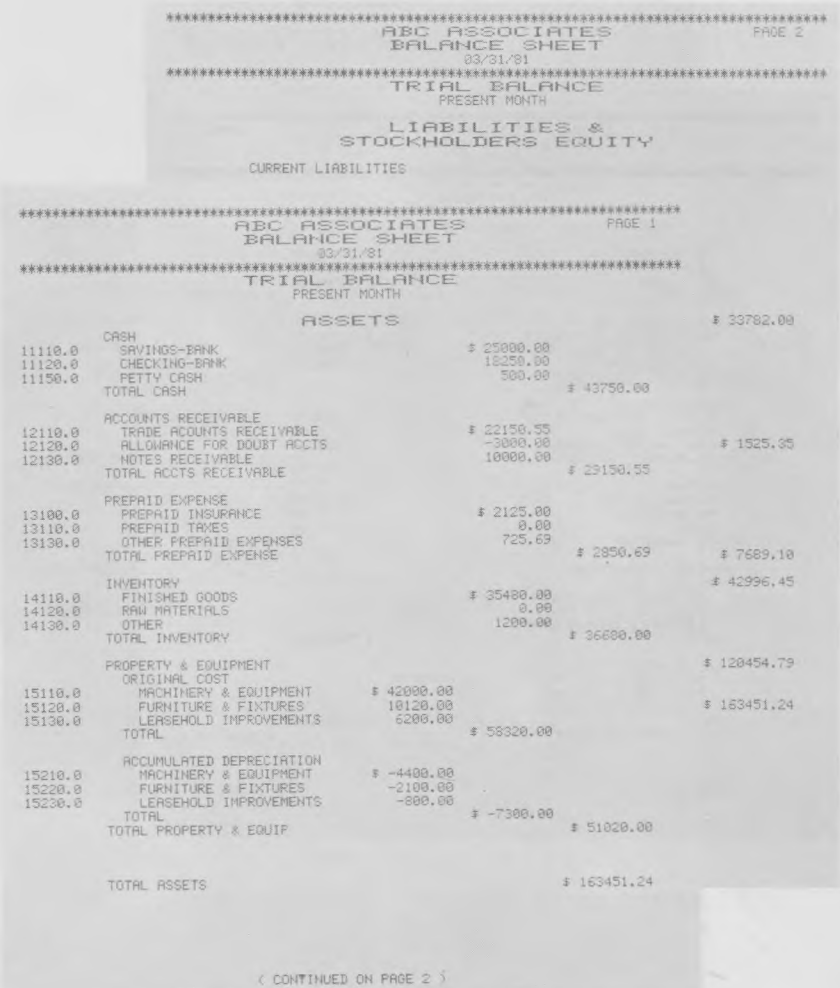
Report Title: **Trial Balance - Balance Sheet**

Purpose: Prints a Trial Balance in Balance Sheet format. Account numbers are shown for easy verification of balances. It includes current month account balances.

How: **4** Print Reports
1 Trial Balance, **2** Balance Sheet;

When: Monthly, after each update and prior to closing the books for an accounting period



ABC ASSOCIATES PAGE 2
BALANCE SHEET
03/31/81

TRIAL BALANCE
PRESENT MONTH

LIABILITIES &
STOCKHOLDERS EQUITY

CURRENT LIABILITIES

ABC ASSOCIATES PAGE 1
BALANCE SHEET
03/31/81

TRIAL BALANCE
PRESENT MONTH

ASSETS $ 33782.00

	CASH				
11110.0	SAVINGS-BANK		$ 25000.00		
11120.0	CHECKING-BANK		18250.00		
11150.0	PETTY CASH		500.00		
	TOTAL CASH			$ 43750.00	
	ACCOUNTS RECEIVABLE				
12110.0	TRADE ACOUNTS RECEIVABLE		$ 22150.55		
12120.0	ALLOWANCE FOR DOUBT ACCTS		-3000.00		$ 1525.35
12130.0	NOTES RECEIVABLE		10000.00		
	TOTAL ACCTS RECEIVABLE			$ 29150.55	
	PREPAID EXPENSE				
13100.0	PREPAID INSURANCE		$ 2125.00		
13110.0	PREPAID TAXES		0.00		
13130.0	OTHER PREPAID EXPENSES		725.69		
	TOTAL PREPAID EXPENSE			$ 2850.69	$ 7689.10
	INVENTORY				$ 42996.45
14110.0	FINISHED GOODS		$ 35480.00		
14120.0	RAW MATERIALS		0.00		
14130.0	OTHER		1200.00		
	TOTAL INVENTORY			$ 36680.00	
	PROPERTY & EQUIPMENT				$ 120454.79
	ORIGINAL COST				
15110.0	MACHINERY & EQUIPMENT	$ 42000.00			
15120.0	FURNITURE & FIXTURES	10120.00			$ 163451.24
15130.0	LEASEHOLD IMPROVEMENTS	6200.00			
	TOTAL		$ 58320.00		
	ACCUMULATED DEPRECIATION				
15210.0	MACHINERY & EQUIPMENT	$ -4400.00			
15220.0	FURNITURE & FIXTURES	-2100.00			
15230.0	LEASEHOLD IMPROVEMENTS	-800.00			
	TOTAL		$ -7300.00		
	TOTAL PROPERTY & EQUIP			$ 51020.00	
	TOTAL ASSETS			$ 163451.24	

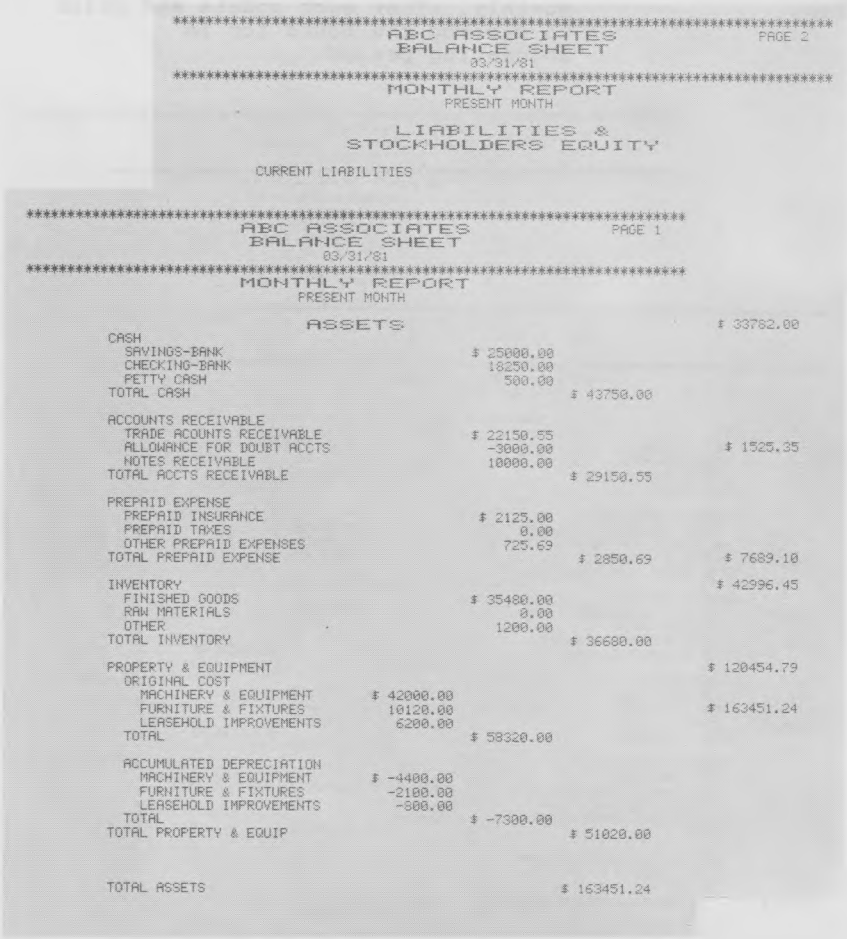
(CONTINUED ON PAGE 2)

Report Title: **Monthly - Balance Sheet**

Purpose: Prints a Monthly Balance Sheet in final format. Indicating current month account balances.

How: **4** Print Reports
3 Monthly Report, **2** Balance Sheet

When: Monthly, after the last update



```
**********************************************************************
                    ABC ASSOCIATES                        PAGE 2
                    BALANCE SHEET
                       03/31/81
**********************************************************************
                    MONTHLY REPORT
                      PRESENT MONTH

                  LIABILITIES &
                STOCKHOLDERS EQUITY

          CURRENT LIABILITIES
```

```
**********************************************************************
                    ABC ASSOCIATES                        PAGE 1
                    BALANCE SHEET
                       03/31/81
**********************************************************************
                    MONTHLY REPORT
                      PRESENT MONTH

                        ASSETS                                $ 33782.00
CASH
  SAVINGS-BANK                          $ 25000.00
  CHECKING-BANK                           18250.00
  PETTY CASH                                500.00
TOTAL CASH                                          $ 43750.00

ACCOUNTS RECEIVABLE
  TRADE ACOUNTS RECEIVABLE              $ 22150.55
  ALLOWANCE FOR DOUBT ACCTS               -3000.00                $ 1525.35
  NOTES RECEIVABLE                        10000.00
TOTAL ACCTS RECEIVABLE                              $ 29150.55

PREPAID EXPENSE
  PREPAID INSURANCE                     $ 2125.00
  PREPAID TAXES                             0.00
  OTHER PREPAID EXPENSES                  725.69
TOTAL PREPAID EXPENSE                               $ 2850.69       $ 7689.10

INVENTORY                                                           $ 42996.45
  FINISHED GOODS                        $ 35480.00
  RAW MATERIALS                             0.00
  OTHER                                   1200.00
TOTAL INVENTORY                                     $ 36680.00

PROPERTY & EQUIPMENT                                                $ 120454.79
  ORIGINAL COST
    MACHINERY & EQUIPMENT     $ 42000.00
    FURNITURE & FIXTURES        10120.00                            $ 163451.24
    LEASEHOLD IMPROVEMENTS       6200.00
  TOTAL                                 $ 58320.00

  ACCUMULATED DEPRECIATION
    MACHINERY & EQUIPMENT     $ -4400.00
    FURNITURE & FIXTURES        -2100.00
    LEASEHOLD IMPROVEMENTS       -800.00
  TOTAL                                 $ -7300.00
TOTAL PROPERTY & EQUIP                              $ 51020.00


TOTAL ASSETS                                        $ 163451.24
```

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Report Title: **Quarterly - Balance Sheet**

Purpose: Prints a Quarterly Balance Sheet in final format, indicating current quarter account balances.

Quarterly reports are available for Current Quarter, 1st Previous Quarter, 2nd Previous Quarter, and 3rd Previous Quarter.

How: **4** Print Reports
4 Quarterly Report, [**1** Current OR **2** 1st Previous OR **3** 2nd Previous OR **4** 3rd Previous], **2** Balance Sheet

When: Monthly, after the last update

```
**********************************************************************************
                        ABC ASSOCIATES                          PAGE 1
                        BALANCE SHEET
                           03/31/81
**********************************************************************************
                        QUARTERLY REPORT
                          CURRENT QUARTER

                             ASSETS

CASH
  SAVINGS-BANK                                  $ 0.00
  CHECKING-BANK                                   0.00
  PETTY CASH                                      0.00
TOTAL CASH                                                    $ 0.00

ACCOUNTS RECEIVABLE
  TRADE ACOUNTS RECEIVABLE                      $ 0.00
  ALLOWANCE FOR DOUBT ACCTS                       0.00
  NOTES RECEIVABLE                                0.00
TOTAL ACCTS RECEIVABLE                                        $ 0.00

PREPAID EXPENSE
  PREPAID INSURANCE                             $ 0.00
  PREPAID TAXES                                   0.00
  OTHER PREPAID EXPENSES                          0.00
TOTAL PREPAID EXPENSE                                         $ 0.00

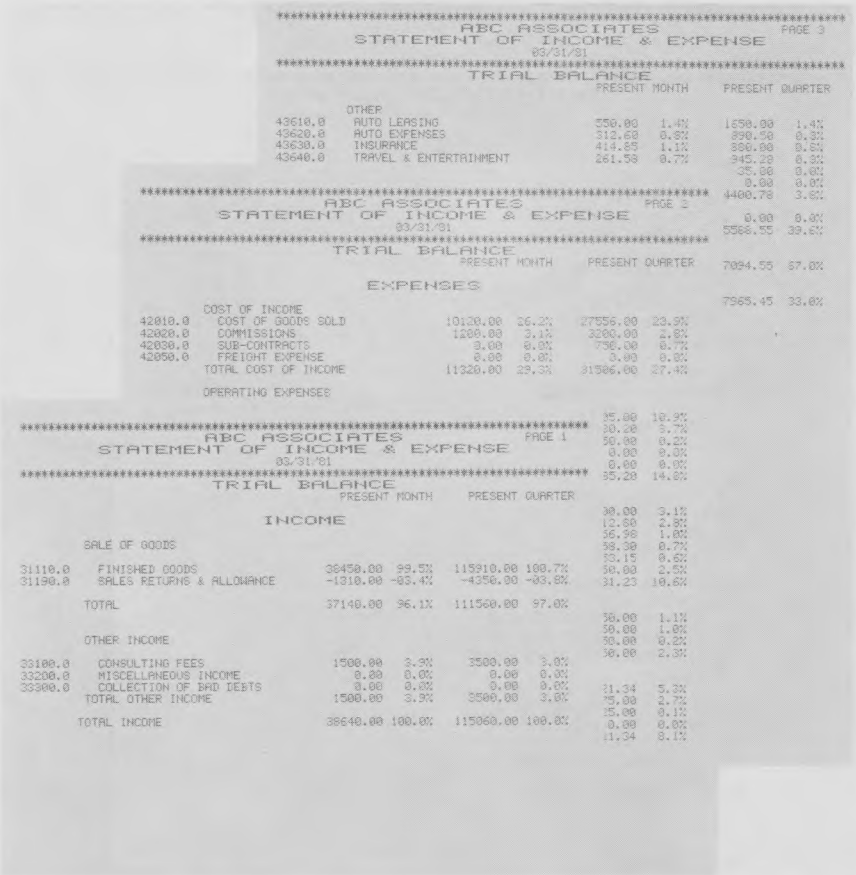
INVENTORY
  FINISHED GOODS                                $ 0.00
  RAW MATERIALS                                   0.00
  OTHER                                           0.00
TOTAL INVENTORY                                               $ 0.00

PROPERTY & EQUIPMENT
  ORIGINAL COST
    MACHINERY & EQUIPMENT           $ 0.00
    FURNITURE & FIXTURES              0.00
    LEASEHOLD IMPROVEMENTS            0.00
  TOTAL                                         $ 0.00

  ACCUMULATED DEPRECIATION
    MACHINERY & EQUIPMENT           $ 0.00
    FURNITURE & FIXTURES              0.00
    LEASEHOLD IMPROVEMENTS            0.00
  TOTAL                                         $ 0.00
TOTAL PROPERTY & EQUIP                                        $ 0.00


TOTAL ASSETS                                                  $ 0.00
```

Report Title:	**Trial Balance - Profit & Loss Statement**
Purpose:	Prints a Trial Balance in P & L format. Account numbers are shown for easy verification of balances. Provides current month and quarter-to-date account balances, including percentage of sales calculation
How:	**4** Print Reports **1** Trial Balance, **1** Income Statement
When:	Monthly, after the last update and before closing the books for an accounting period



ABC ASSOCIATES — PAGE 3
STATEMENT OF INCOME & EXPENSE
03/31/81

TRIAL BALANCE

		PRESENT MONTH		PRESENT QUARTER	
	OTHER				
43610.0	AUTO LEASING	550.00	1.4%	1650.00	1.4%
43620.0	AUTO EXPENSES	312.60	0.8%	890.50	0.8%
43630.0	INSURANCE	414.85	1.1%	880.00	0.8%
43640.0	TRAVEL & ENTERTAINMENT	261.58	0.7%	945.20	0.8%
				35.00	0.0%
				0.00	0.0%
				4400.78	3.8%
				0.00	0.0%
				5568.55	39.6%

ABC ASSOCIATES — PAGE 2
STATEMENT OF INCOME & EXPENSE
03/31/81

TRIAL BALANCE

		PRESENT MONTH		PRESENT QUARTER	
				7094.55	67.0%
	EXPENSES				
				7965.45	33.0%
	COST OF INCOME				
42010.0	COST OF GOODS SOLD	10120.00	26.2%	27556.00	23.9%
42020.0	COMMISSIONS	1200.00	3.1%	3200.00	2.8%
42030.0	SUB-CONTRACTS	0.00	0.0%	756.00	0.7%
42050.0	FREIGHT EXPENSE	0.00	0.0%	3.00	0.0%
	TOTAL COST OF INCOME	11320.00	29.3%	31506.00	27.4%
	OPERATING EXPENSES				
				35.00	10.9%
				30.20	3.7%
				50.00	0.2%
				0.00	0.0%
				0.00	0.0%
				55.20	14.8%

ABC ASSOCIATES — PAGE 1
STATEMENT OF INCOME & EXPENSE
03/31/81

TRIAL BALANCE

		PRESENT MONTH		PRESENT QUARTER		
	INCOME					
					30.00	3.1%
					12.60	2.8%
					56.98	1.0%
	SALE OF GOODS				58.30	0.7%
31110.0	FINISHED GOODS	38450.00	99.5%	115910.00	100.7%	55.15 0.6%
31190.0	SALES RETURNS & ALLOWANCE	-1310.00	-03.4%	-4350.00	-03.8%	50.00 2.5%
						31.23 10.6%
	TOTAL	37140.00	96.1%	111560.00	97.0%	
					30.00	1.1%
					50.00	1.0%
	OTHER INCOME				50.00	0.2%
					50.00	2.3%
33100.0	CONSULTING FEES	1500.00	3.9%	3500.00	3.0%	
33200.0	MISCELLANEOUS INCOME	0.00	0.0%	0.00	0.0%	
33300.0	COLLECTION OF BAD DEBTS	0.00	0.0%	0.00	0.0%	
	TOTAL OTHER INCOME	1500.00	3.9%	3500.00	3.0%	31.34 5.3%
						75.00 2.7%
	TOTAL INCOME	38640.00	100.0%	115060.00	100.0%	25.00 0.1%
						0.00 0.0%
						31.34 8.1%

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Report Title: **Monthly - Profit & Loss Statement**

Purpose: Prints a Monthly P & L in final format. Shows current month and year-to-date account balances, including percentage of sales calculations

How: **4** Print Reports
3 Monthly Report, **1** Income Statement

When: Monthly, the after last update

ABC ASSOCIATES PAGE 2
STATEMENT OF INCOME & EXPENSE
03/31/81

MONTHLY REPORT

	PRESENT MONTH		YEAR TO DATE	
EXPENSES				
COST OF INCOME				
COST OF GOODS SOLD	10120.00	26.2%	27566.00	24.0%
COMMISSIONS	1200.00	3.1%	3200.00	2.8%
SUB-CONTRACTS	0.00	0.0%	750.00	0.7%
FREIGHT EXPENSE	0.00	0.0%	0.00	0.0%
TOTAL COST OF INCOME	11320.00	29.3%	31516.00	27.4%
OPERATING EXPENSES				
SALARIES WAGES & BENEFITS				
SALARIED	5560.00	14.4%	12505.00	10.9%
HOURLY	1825.50	4.7%	4260.20	3.7%
OVERTIME	0.00	0.0%	250.00	0.2%
PAYROLL TAXES	0.00	0.0%	0.00	0.0%
OTHER BENEFITS	0.00	0.0%	0.00	0.0%
TOTAL	7385.50	19.1%	17015.20	14.8%

ABC ASSOCIATES PAGE 1
STATEMENT OF INCOME & EXPENSE
03/31/81

MONTHLY REPORT

	PRESENT MONTH		YEAR TO DATE	
INCOME				
SALE OF GOODS				
FINISHED GOODS	38450.00	99.5%	115910.00	100.7%
SALES RETURNS & ALLOWANCE	-1310.00	-03.4%	-4350.00	-03.8%
TOTAL	37140.00	96.1%	111560.00	97.0%
OTHER INCOME				
CONSULTING FEES	1500.00	3.9%	3500.00	3.0%
MISCELLANEOUS INCOME	0.00	0.0%	0.00	0.0%
COLLECTION OF BAD DEBTS	0.00	0.0%	0.00	0.0%
TOTAL OTHER INCOME	1500.00	3.9%	3500.00	3.0%
TOTAL INCOME	38640.00	100.0%	115060.00	100.0%

3600.00	3.1%
3212.80	2.8%
1156.98	1.0%
758.30	0.7%
653.15	0.6%
2850.00	2.5%
12231.23	10.6%
1250.00	1.1%
1150.00	1.0%
250.00	0.2%
2650.00	2.3%
3121.34	2.7%
3075.00	2.7%
125.00	0.1%
0.00	0.0%
6321.34	5.5%

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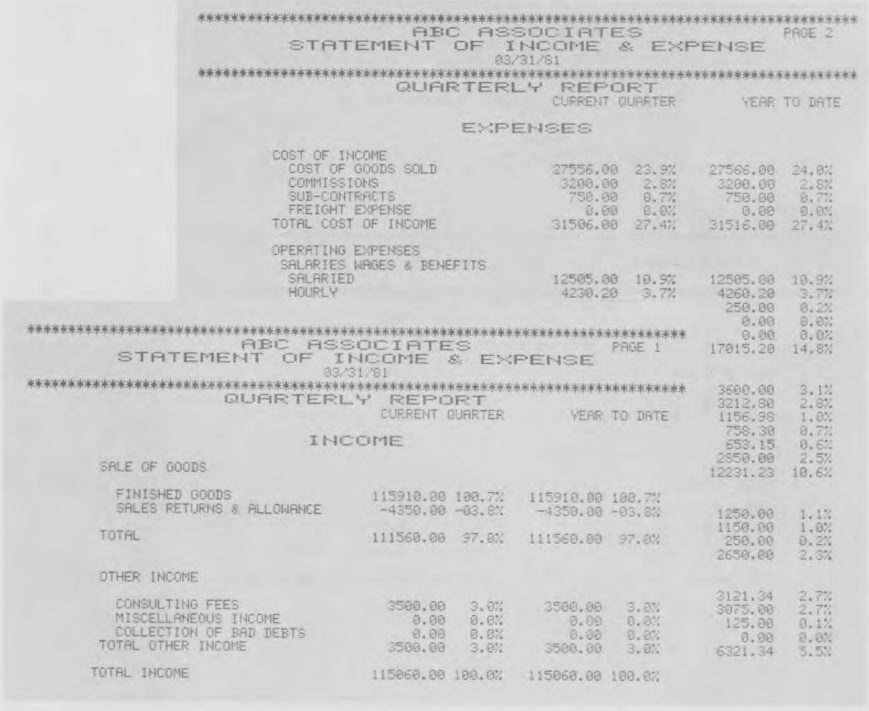
Report Title: **Quarterly - Profit & Loss Statement**

Purpose: Prints a Quarterly Balance Sheet in final format, indicating current quarter and year-to-date account balances, including percentage sales calculations.

Quarterly reports are available for Current Quarter, 1st Previous Quarter, 2nd Previous Quarter, and 3rd Previous Quarter.

How: **4** Print Reports
4 Quarterly Report, [**1** Current, OR **2** 1st Previous, OR **3** 2nd Previous, OR **4** 3rd Previous], **1** Income Statement

When: Quarterly, after the last update



ABC ASSOCIATES PAGE 2
STATEMENT OF INCOME & EXPENSE
03/31/81

QUARTERLY REPORT

	CURRENT QUARTER		YEAR TO DATE	
EXPENSES				
COST OF INCOME				
COST OF GOODS SOLD	27556.00	23.9%	27566.00	24.0%
COMMISSIONS	3200.00	2.8%	3200.00	2.8%
SUB-CONTRACTS	750.00	0.7%	750.00	0.7%
FREIGHT EXPENSE	0.00	0.0%	0.00	0.0%
TOTAL COST OF INCOME	31506.00	27.4%	31516.00	27.4%
OPERATING EXPENSES				
SALARIES WAGES & BENEFITS				
SALARIED	12505.00	10.9%	12505.00	10.9%
HOURLY	4230.20	3.7%	4260.20	3.7%
			250.00	0.2%
			0.00	0.0%
			0.00	0.0%
			17015.20	14.8%
			3600.00	3.1%
			3212.80	2.8%
			1156.98	1.0%
			758.30	0.7%
			653.15	0.6%
			2850.00	2.5%
			12231.23	10.6%

ABC ASSOCIATES PAGE 1
STATEMENT OF INCOME & EXPENSE
03/31/81

QUARTERLY REPORT

	CURRENT QUARTER		YEAR TO DATE		
INCOME					
SALE OF GOODS					
FINISHED GOODS	115910.00	100.7%	115910.00	100.7%	
SALES RETURNS & ALLOWANCE	-4350.00	-03.8%	-4350.00	-03.8%	1250.00 1.1%
TOTAL	111560.00	97.0%	111560.00	97.0%	1150.00 1.0%
					250.00 0.2%
					2650.00 2.3%
OTHER INCOME					
					3121.34 2.7%
CONSULTING FEES	3500.00	3.0%	3500.00	3.0%	3075.00 2.7%
MISCELLANEOUS INCOME	0.00	0.0%	0.00	0.0%	125.00 0.1%
COLLECTION OF BAD DEBTS	0.00	0.0%	0.00	0.0%	0.00 0.0%
TOTAL OTHER INCOME	3500.00	3.0%	3500.00	3.0%	6321.34 5.5%
TOTAL INCOME	115060.00	100.0%	115060.00	100.0%	

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Report Title: **Special Report**

Purpose: Provides a listing of current account balances for all accounts with the **Special Report** parameter set in the account record.

How: **4** Print Reports
2 Special Report

When: As needed

```
**********************************************************************************
                    ABC ASSOCIATES                                  PAGE 1
                    SPECIAL REPORT
                          03/31/81
**********************************************************************************

            43110.0 SALARIED                              5560.00
            43120.0 HOURLY                                1825.50
            43130.0 OVERTIME                                 0.00

END OF REPORT
```

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Report Title: **General Information File**

Purpose: Provides a listing of the General Information File.

How: **6** General Information File
99 Print; as required.

When: As needed

```
**********************************************************************
                    ABC ASSOCIATES                          PAGE 1
              GENERAL INFORMATION FILE
                        04/10/81
**********************************************************************

                  COMPANY: ABC ASSOCIATES

                  ADDRESS:

                  ADDRESS:

                  ADDRESS:

                  TODAY'S DATE      : 04/10/81

                  CAPITAL ACCT NO.  : 25200.0

                  PROGRAM CODE      : 11PASS

END OF REPORT
```

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Report Title: **Chart of Account Set-up Sheet**

Purpose: Provides an input form for coding appropriate account information when setting up the General Ledger Account File.

How: Manually prepared

When: When adding or changing General Ledger Accounts.

CHART-OF-ACCOUNT SET-UP

COMPANY		PREPARED BY			REVISION			DATE		PAGE OF
ACCOUNT NUMBER	SUB-ACCT	ACCOUNT NAME	ACCT TYPE	RPT TYPE	NORM BAL	TOTAL LEVEL	EXTRA LINES	SALES ACCT	SPEC RPT	INITIAL AMOUNT
FORMAT 1****.* ASSETS 2****.* LIAB 3****.* INCOME 4****.* EXPENS	00-REG		0 - REG 1 - TITL 2 - TOT 3 - HDG	1- INC STMT 2- BAL SHT	1- DB 2- CR	RANGE 0 - 9	RANGE 0 - 9 9-NEW PAGE	0- NO 1- YES	0- NO 1- YES	ONLY USED FOR REGULAR ACCTS

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VI. TROUBLESHOOTING GUIDE

Most of the diagnostic error messages that appear on the screen are edit messages and provide the operator with a warning that there is an error condition present. These errors are self-correcting since they lock-out an incorrect function or command. It is possible for an unexpected error to occur from which the system may not be able to recover.

The following pages contain a list of posssible errors, probable causes and appropriate actions. They should be used as a reference guide in the event an error occurs.

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ERROR MESSAGE	PROBABLE CAUSE	CORRECTIVE ACTION
Check that Disk is in Unit 9	Configurator File set for 2 single disk drives; first drive is Unit 8, second is Unit 9. System is looking for disk in Unit 9.	Make sure disk is inserted in Unit 9 Make certain that Disk Unit 9 was not turned off--the reason is when it is turned back on, it will default to Unit 8 again. You will have to use **8** Configuration File Maintenance to change the Unit Number backto 9
Can't Read Disk	Disk is not inserted in drive Drive door is not closed	Correctly seat disk in drive and close drive door
	Disk has not been formatted "NEWed" therefore the system can't read it	Insert formatted disk in drive If you don't have a formatted disk, turn off system, then insert a new high quality disk and follow directions in Section III-D
Remove Write Protect on Disk	Each disk has adhesive tabs that may be placed over the notch -- to prevent writing	Remove the write-protect tab from your disk since the system must write on the disk If there is no tab and you still get this error... you may have a hardware problem with your disk drive. Call your dealer.

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ERROR MESSAGE	PROBABLE CAUSE	CORRECTIVE ACTION
Bad Configuration Data...See Manual	The configuration file is not present or contains an invalid configuration of hardware	The system will automatically execute Configuration File Maintenance to allow you to create and/or correct the file
Security Violated... See Manaual	A program was executed on your disk directly, instead of booting up through the Main Menu	Turn off system, then turn on, place side 1 of program disk in drive 0 and enter: load"*",8 <RETURN>, run <RETURN>
	A copy of the original program disk was made--causing security to be violated	The program disk **CANNOT BE COPIED!** Attempting to copy the disk may cause damage to the Original. **YOU MUST ORDER SECURITY BACKUP COPIES DIRECTLY FROM INFO-DESIGNS**
Disk Error #	Tampering with the security on the system may cause the error	Pull out disk(s), Re-Start system
Transaction File Full - Run Update	The G/L Transaction file holds up to 2500 transactions. Once capacity is reached, you will have to update the system to free up transaction space	Run 3 G/L Update

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ERROR MESSAGE	PROBABLE CAUSE	CORRECTIVE ACTION
Incorrect Account Number Format	Account Numbers in the GIF must conform to these conventions: 10000.0 Asset Accounts 20000.0 Liability Accounts 30000.0 Income Accounts 40000.0 Expense Accounts	You need to use G/L Account Numbers when you are interfacing with the General Ledger module The exact numbering scheme is discussed in the General Ledger Operator's Guide(Section IV-D
System hesitates	Normal	Do nothing -- wait
System hangs	If, after a prolonged wait, the system totally hangs	Pull out disk(s) Re-start system
File data error in XXXXX	This error caused by a bad record with alpha data in a numeric field	Pull out disk(s) Re-start system If same error occurs, re-start using a back-up disk
Screen displays READY	Program came to an irrecoverable problem	Hit <SHIFT><CLR/HOME> together, then enter run<RETURN> If same error occurs, pull out disk(s) and re-start system

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ERROR MESSAGE	PROBABLE CAUSE	CORRECTIVE ACTION
G/L Menu Not Found	The Main Program Menu is only on Side 1 of the disk	Re-insert G/L Program disk with Red Label up (Side 1) If above doesn't work then the program g/l000 is missing from your disk...use your Security Copy to run your system
No Accounts on File	Before you can post, you must use Account File Maintenance to Add at least one account to the system	Select 5 Account File Maint. to Add accounts
Disk Err# xx	Whenever a disk error occurs the system will print the error number and brief description	See your Floppy Disk User's Manual for list of error codes (Page 43 of VIC-1541 Manual)
Invalid Password	Password must be 4 characters System detected a password that was not 4 Characters	Input 4 character password If this error occurs in a Program other than the Main Menu, then you may have a hardware problem, or you may have a tape cassete connected to your system. Disconnect the tape unit, and re-start the system.

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ERROR MESSAGE	PROBABLE CAUSE	CORRECTIVE ACTION
No General Info File on System	The system requires a General Information File which contains the Company Name, password, and G/L accounts This file: g/l gif is not on the Data Disk	Exit back to Main Menu, select 6 General Information File to create a GIF on the data disk
Wrong Password for this disk	Each disk may be assigned its own password for security of data	Check the password you entered when you first turned on your system to be sure it is the password for this disk. In the event that you changed a password on a data disk and don't recall what it is, follow these steps to re-create the General Information File on the data disk: Scratch file g/l gif as follows: Place Data disk in drive 0 Enter open 15,8,15,"s0:g/l gif" <RETURN> Now turn off system, turn system back on, load the system, select 6 General Information File to re-create a new GIF on the data disk.

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SUMMARY OF CBM FLOPPY DISK ERROR MESSAGES

0	OK, no error exists.
1	Files scratched response. Not an error condition.
2-19	Unused error messages: should be ignored.
20	Block header not found on disk.
21	Sync character not found.
22	Data block not present.
23	Checksum error in data.
24	Byte decoding error.
25	Write-verify error.
26	Attempt to write with write protect on.
27	Checksum error in header.
28	Data extends into next block.
29	Disk id mismatch.
30	General syntax error.
31	Invalid command
32	Long line.
33	Invalid filename.
34	No file given.
39	Command file not found.
50	Record not present.
51	Overflow in record.
52	File too large.
60	File open for write.
61	File not open.
62	File not found.
63	File exists.
64	File type mismatch.
65	No block.
66	Illegal track or secctor.
67	Illegal system track or sector.
70	No channels available.
71	Directory error.
72	Disk full or directory full.
73	Power up message, or write attempt with DOS mismatch.
74	Drive not ready. (8050 only)

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NOTES

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